



ATTS NEWSLETTER

JAN - MAR 1994

84

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

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ADVERTISEMENTS

RATION TOKEN COLLECTORS!

The Society of Ration Token Collectors (SRTC) seeks new members. We are an organization dedicated to the collecting and study of worldwide ration tokens and currency. Dues are only \$8.00 per year and include a subscription to *The Ration Board* (issued quarterly). Other benefits: research library, U.S.

catalog (new edition currently in progress), ration token display board, ration token trading pool, exhibit awards, and annual meetings at ANA conventions. For more information please write to: Thomas B. Smith, SRTC Secretary, 618 Jay Drive, Gallipolis, OH 45631-1314.

WORLD'S LARGEST stock of Ohio sales tax stamps!! Approvals available; also all U.S. tax stamps and U.S. 1st issue revenues. "Hub," Box 9128, San Jose, CA 95157.

SELL 50 different transit or 25 different parking tokens for \$10 ppd. Tazewell County ¼¢ \$1.00. Joseph Studebaker, 2614 Legare Street, Beaufort, SC 29902-5934.

FREE LIST: Sale of 285 telephone tokens left over from August auction. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

FOR SALE: 21 lots (all the same), 31 different transportation tokens catalog value \$6.65. Only \$5.00. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

WANTED: Certain Illinois provisionals. Cash or trade. Ken Hallenbeck, 711 N. Nevada Ave., Colorado Springs, CO 80903-1007.

WANTED: War tax tokens; NE R1, R3, R4; TX R5-R7, M1-M3; Ohio private cards. Buy/trade. Robert Leonard, 1065 Spruce Street, Winnetka, IL 60093.

BUSINESS CARDS FOR ATTS MEMBERS. \$17 per thousand. Send info (no line limit) and address for UPS delivery to Jim Majoros, ADI, 65 - 16th St., Toms River, NJ 08753. (Free sales tax token with order.)

WILL TRADE: My "10" different tax tokens for your "10" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

DUPLICATE TOKENS FOR SALE. I also buy all sales tax material. Ask for lists. Thanks. Tom Holifield, P.O. Box 533, Alderson, WV 24910.

WANTED TO BUY: Illinois metal provisional tokens. Frank W. Sutera, 5 Spencer Path, St. Peters, MO 63376-2559.

FOR TRADE: Tax tokens for transportation, prison, and racetrack admission tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

WANTED FOR MY COLLECTION: IL provisionals L3, L6, L19, L36, L38, L42, L47, L49, L52, L66, L92, L96, L100, L101. Please indicate asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

FOR TRADE: Washington provisional WA #50 (L47): "Spokane Retail Trade Bureau," for other Washington or Illinois cardboard provisionals. Stuart Hawkinson, P.O. Box 5367, Aloha, OR 97006.

WANTED: As a collector of ration tokens, I want to

add Jerry Bates' O.P.A. souvenir counterstamps on the Grand Rapids, Michigan local sales tax token to my collection. Specifically, I want MI-O7A, O7Aa, O7B, O7Ba, O8A, O8Aa, O8Ab, O8B, O8Ba, O8Bb. Let me know your price. Michael R. Florer, 4258 Skyline Road, Casper, WY 82604-9246.

EDITOR'S NOTES

Supplement Sheets

Included with this issue are two Supplement Sheets. One of them (No. 4) is for the fiber tokens from Colorado. If you have these in your collection and are trying to classify the varieties, you will need to reclassify. What it boils down to is that there are two colors, brownish-red and reddish. For each color, there are really two different DIE 1s. From there, it gets messy. One **DIE 1** has a little triangular hump of material in the center; this die always appears only with **DIES 2, 3, or 4**; it never appears with itself on the other face. The other **DIE 1** has no deposit in the center; it always appears with itself on the other face. Clear as mud?

So far, this is the most significant piece of information that I've found missing in the catalog.

Constitution

The revised version of the Constitution was included with *Newsletter 83*, and a vote on its acceptance was called for. The recorded vote for acceptance was overwhelmingly positive. Thus, the new Constitution has been adopted. The effective date is hereby declared as March 15, 1994. Mark your copy accordingly. Please keep in mind that it is not a perfect document for our governance; it will need to be amended from time to time, as things change in the Society. If you see something you think should be done differently, or fixed, please send your comments to the President, Richard M. Johnson, 1004 North Bridge, Carbondale, IL 62901.

If you don't have a copy of the new Constitution, drop me a postal card and I'll send you one. I'll try to remember to send a copy along with this *Newsletter* to you who have joined since 83 was mailed; if I forget, drop me a postal card. From here on, I'll send a copy to a new member when she or he joins.

The Newsletter

Here's something for you to ponder and send me your views. Ever since January 1983, we've published the *Newsletter* once a quarter. The number of pages has varied from short to whoppers, but the past several years have been standardized at sixteen per issue. That is convenient because it sort of matches the material available. It's also convenient because it allows us to get it into the mail for 52¢; another sheet of paper (two more pages) gets to be on the borderline depending on the envelope used and whether I send along the annual membership renewal form or some other paper. In other words, sixteen pages gives me room for another paper without having to pay 75¢ to mail the issue to you.

When I add up the cost of mailing plus the cost of materials plus other miscellaneous costs, they come to something more than \$2 per issue per member. You are paying \$8 per year, so we are slowly depleting the treasury. Not that we are in any danger at the moment, but one must plan ahead.

One question that comes up from time to time is whether we could publish more frequently, like maybe six issues per year, even if it meant less pages per issue. For example, we publish 64 pages per year; suppose we put out six issues of ten pages or sixty pages per year. The number of pages would be slightly less, annually. However, on my postal scales ten pages (five sheets) plus envelope is dangerously on the borderline between 29¢ and 52¢, so we'd probably have to settle for eight pages per issue or 48 pages per year. For an eight-page issue, six per year, the annual postal cost (at current rates - they'll be going up next year, probably) is going to be \$1.78. That compares to the \$2.08 we pay now for sixteen-page issues, four per year. So we'd reduce postage cost by 30¢ per year, but would also lose sixteen pages of information per year. But that would probably allow us to keep the dues at \$8 per year for several years. Since we are no longer paying for catalog development, that

expenditure category is almost nothing; I have to spend a little bit to gather information for the Supplement Sheets.

The alternative is that we may have to increase dues to \$10 per year in about 1996 or so. The Secretary-Treasurer and I have not analyzed our financial picture in detail at this point, and there are a lot of unknowns. As one unknown, we have Supplement Sheets. At the rate things have been going, I will need to provide two per issue. The reverse of these is

blank so they can be inserted in your catalog or assembled in state-order in a notebook if you wish. But to include them as part of an eight-page (four sheets of paper) *Newsletter* means you only get four pages of other information. As Editor, I can tell you that there is a lot more information than four pages worth per issue. I could print two more pages on the backs of the Supplement Sheets (or make them back-to-back), but then you would have to either tear apart the issue or not put the Supplement Sheets in your catalog or notebook. So, what do you think?

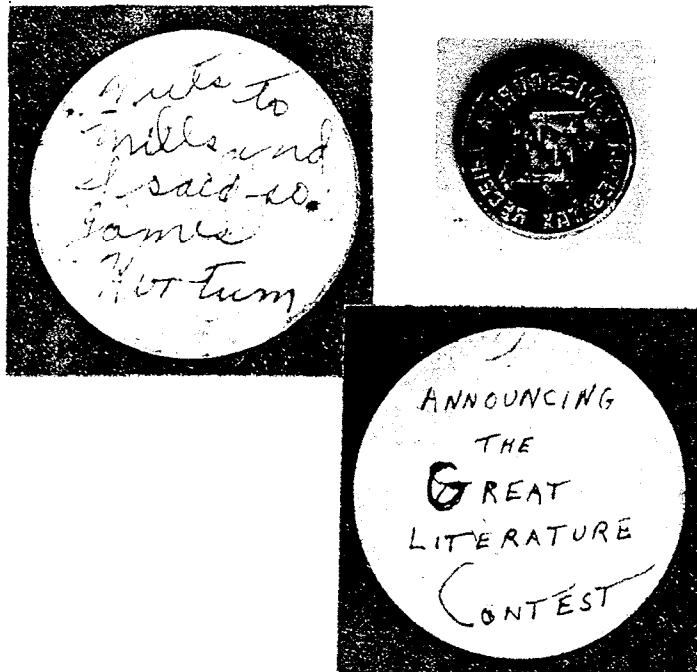
NEW FINDS And Other Useful Information

... Editor

Missouri

Frank Sutera (R-457, St. Peters, MO) sent some tokens for me to eyeball. I took pictures. There are two handwritten black ink counterstamps, both on MO-S1. There is also a MO zinc 1 mill with a strike error on one face - I powdered it for the picture - hold the picture up to the mirror. He sent another counterstamp on S1. It appears to be maybe a reddish or red-purple rubberstamp of which STEIN GROC. may be a partial decyphering; the thing is so faint that it can hardly be read and I couldn't "lift it" with any of my filters when I photographed it.

I STILL WOULD LIKE TO HEAR FROM ANYONE WHO HAS ANY MO COUNTERSTAMPS THAT AREN'T SHOWN OR LISTED IN THE NEW CATALOG.



Mississippi

Tom Holifield (L-327, Alderson, WV) sent me new information about several tokens, and specimens for me to examine. From Mississippi, he reports a couple specimens that are MS-S3 or S4 in design but are amber- or honey-colored. To me they look genuine, not fake, although one can never be certain. Tentatively, this may be still another MS token, perhaps a pattern. Since there don't seem to be any in quantities like S3 or S4, my inclination at the moment is to think it may be a "sister" pattern to MS-P3. But the jury is still out.

Illinois

Tom also inquired about the measurements of IL-L88 (Rock Island aluminum) planchets. He sent up a couple that measure 1.8/1.9 mm. on my vernier. Actually, I probably should have indicated a range for each of the four thickness; that is, **a** 1.3-1.5 mm.; **b** 1.6-1.8; **c** 1.9-2.1; **d** 2.2-2.4. My opinion is that there wasn't a lot of quality control on the thicknesses of the sheets from which the planchets were punched, hence the ranges rather than a specific value. *I'll probably put out a Supplement Sheet some time in the future, listing a lot of the miscellaneous information such as this, to clarify points here and there in the catalog.*

Alabama

With reference to AL-S7, the gray-brown fiber, Tom reports and I also have some that are "skinnier" than the two reported planchet thicknesses of 1.9-2.0 and 1.4-1.5 mm. I didn't put a third thickness in the

catalog because I don't have enough of them to be really confident, and there is not as much difference as there is between the two thicknesses listed. However, maybe we will need eventually to recognize a third thickness, 1.0-1.2 mm. or thereabouts. Do you have "skinny" ones, also? How thick are they?

Louisiana

A note of warning with regard to LA-P1, the aluminum with a square hole. Tom reports that at a numismatic convention some years ago he was offered two of these. He didn't have with him the means to examine them closely, so declined the offer at the price quoted. Obviously, these two specimens are probably still out there in somebody's hands. There is a possibility that someone could, just for the dickens of it, file or punch out a triangular hole to make it square and look the right size. Unless the price is low and you feel like taking the chance, you should take a look under a magnifier and see if you can see anything wrong such as file marks, residual corners from the triangle, or surface wear from probable circulation. You might also compare to the MS square holes and see if they are the same size and look the same under a magnifier.

Texas

Here's something Harvey Thamm (R-414, Stafford, TX) reports as "*This, I am told, was handed out during the 60's in the Texas legislature by anti-tax people opposed to the proposed 1% sales tax.*" It is a disk 102 mm. in diameter, red letters on what was probably white but now is off-white cardboard. Something else for you Texans to look for. Right off hand, I'd consider this to be a catalog item along with the other Texas anti-tax pieces.



Maverick

In the last issue I provided an illustration of a maverick that could be attributed to "Haymarket," whatever that might be, and asked for comments. Mike Florer (R-409, Casper, WY) provided the following comment.

"There is a section of Lincoln, Nebraska, called 'Haymarket.' This section is the historic part of downtown between the rest of the downtown on the East and the rail yards on the West. In the old days, this is where farmers brought their crops such as hay to market, hence the name 'Haymarket.' Today, many of the old storefront buildings have been restored and contain a variety of businesses. If I remember right, some of the old warehouses have been converted to shops at the street level with apartments above. The Haymarket merchants have advertised as a group.

"In Nebraska there is a state sales tax and local governments have the option of adding their own sales tax to this base. Lincoln passed its own sales tax which when added to the state tax came to 5.5% and was at this level for quite a while. It is probably still 5.5% or maybe 6%."

Die Polishing, Re-engraving, etc.

In the Colorado aluminums, S1 and S2, the catalog lists "dies." I cataloged this way to avoid getting into more tedious breakdowns. Actually, it is probable in S1 that the five dies listed in the catalog are really successive polishings or re-engravings. It's a little more difficult to accept that this may be the case in S2, because of the nature of the differences.

This is not the only place in which this is the case. In Washington, there are seven dies listed for S1. These are also successive re-engravings. However, again I did not want to create still more subdivisions of major varieties, so the catalog just calls them DIE varieties.

On the other hand, IL-S3 is cataloged as a re-engraving of S2. I cataloged in this manner because the previous catalog (*Chits*) did so. Also, and more importantly, I didn't want to create further confusion. In my judgment, as noted in the catalog, there are a lot of dies of S2, only a couple of which are cataloged; there are several varieties of S3 that are re-engravings of some of S2 dies. So if we really got into details on this one, we'd have dies and re-engravings of dies "all over the place." I figured it was easier in the catalog to go with the two, S2 and S3 - Pfefferkorn and

Schimmel did it right, in-my opinion, for the average collector.

Confused? No need to be. Just remember that in the states with aluminum tokens, some of the die varieties may be re-engravings or polishings rather than new dies. That will not always be true, though. Take a look at the New Mexico aluminums and make your own judgment.

Rarities

The catalog lists rarities as best Tim Davenport and I could estimate them. Be careful with these estimates. The rarities at the low end, R-1, R-2, R-3, are probably pretty accurate because of the quantities involved. However, in the mid-range of rarities, say R-4 through R-8, no one really knows what may be around. I've already received information that proves AL-S17, AL-S18, NM-S8, and WA-O21 are not as rare as Tim and I estimated. This will undoubtedly be true for other tokens, as more collectors get involved. When you get to rarities R-9 and R-10, be doubly cautious. Most of the R-10s are cardboards or paper and probably are accurate; however, that may not always be the case. Consider the numerous MO counterstamps that are R-10. It's quite possible that there are more specimens of some of these around, yet to be discovered or reported. Just remember that the rarities in the catalog are based on the information

available to the authors at the time it was written; they are not "forever and ever."

Colors

The colors of fiber and plastic tokens are every bit as confusing as they have always been. What we tried to do in the catalog is tell you that these are "examples" of "samples of the range of colors." Maybe we didn't make that as clear as we might have. I for one have just as much trouble as everyone else does. There is just no magic way to tell you what my eyes see when I say it looks like an "emerald green" token to me, except to refer to a color chart that I compare to. We simply do not have a good way to sort out the plastics and fibers so that everyone ends up with the same thing. I'd hazard an educated guess that if you sent me your Washington plastics, classified, they'd not be same as my spread. Missouri plastics would be even worse. It's kind of like the Illinois S2 and S3 dies I referred to earlier. And I haven't said anything about the dies on the plastics, either - they certainly aren't easily measured and some differences may not really exist although they seem to when I try to catalog them. So be careful with the plastics and fibers, especially if you are trying to trade, buy, or sell. Just keep in mind always that there just isn't any good objective standard and your eyes will see them differently than someone else's.

PROFILES

... The Editor

Ed. Note: It occurred to me that it might be interesting to learn a little more about some of the members who have been with ATTS from the early days. So I sent a short questionnaire to a few of those who had joined in 1971, with the idea of doing "profiles" from time to time. Here are some. There are some more. Maybe we'll work on 1972, 1973, and some more of the early years, too. My apologies to the individuals if I have messed up the information you sent me.

John M. Barnes, R-94

John lives in Sherman Oaks, California. (*This is in the greater Los Angeles area, to the northwest, and about seven to ten miles southeast of the epicenter of the recent earthquake.*) John was born in Philadelphia in 1930. His parents moved to Santa Monica, California, in 1938, and he has lived in that general area since, except for four years in the Navy, 1951-1955. He has lived in Sherman Oaks since 1975.

John was married in 1962 to Virginia Rogers; she died in 1982. There were no children. Virginia was a great person and a devoted collector of tax stamps. His second wife, Lillian Lundgren, has a Master's degree in social work, is retired, has many skills, and supports John's collecting interests.

John is a public assistance analyst for the California State Department of Social Services. He is skilled

in five major assistance programs, performs quality control reviews in AFDC and food stamps, and is most valuable in the Supplemental Security Income Program. While in the Navy he was trained as a photographer and reports that he is still good at it.

As a numismatist, John started with coins, going back to 1939 without interruption. He is a member of ANA, AVA, ANS, and assorted California groups. His interest is general; he is into collecting of all possible types. He has spent much of his life traveling; more than two years on the road in many foreign countries. He has many interesting finds, but not in the field of sales tax tokens. He got into tax tokens by buying an entire collection for \$10.00. He does not specialize in sales tax tokens, but finds

particularly interesting the historical information provided in the *Newsletter*. His specialties are merchant tokens of California and all numismatic items from the Philippines. He comments that "collecting is my life."

Among his interests other than numismatics, he collects crown-type beer and soft drink bottlecaps and would like to find other collectors who do; he would also be interested in reference books, articles, and periodicals, if any exist. He belongs to the Friends of the Nevada Northern Railway, which is an association typical of token collectors. Work and numismatics are his main interests, but he also likes to read nonfiction. He is a registered Republican.

Joe M. Erber, L-92

Joe was born in Columbia, Tennessee in 1941, but has lived in Greenwood, Mississippi since 1942, except for three years in the military, 1960-63. His wife is Eugenia; their child, Gail Johnson, is a PhD college instructor. Joe has one grandchild.

Joe has worked for the U. S. Post Office in Greenwood for the past thirty years, and is still working. He was the State President of Letter Carriers, 1975-1980, and has been the local Union President for approximately the last eighteen years. He is

the local business agent for the National Association of Letter Carriers, and is a Sergeant in Police Reserve. He is also the Secretary, Ahavath Rayim Synagogue, the only Orthodox synagogue in Mississippi.

Joe's interests are numismatics and antiques. He is interested in ration tokens from World War II. He got into sales tax tokens by inheriting some tokens from his father. He's not made any fantastic finds, but once was given a cigar box with about 2½ pounds of tokens, of all kinds, including transportation.

Jerrold F. (Jerry) Finch F-12

Jerry was born in Elmira, New York, in 1924. He has lived in Virginia, Pennsylvania, Illinois, and Utah. He now resides in Ovid, New York, on Cayuga, one of the finger lakes. Jerry's wife is Anne, and they have had five children of whom four are living. There are four grandchildren.

Jerry is now retired. For forty years he was involved in truck regulation, manufacturing,

sales, leasing, or operation (maintenance for a trucking company).

His hobbies other than sales tax tokens are mainly coin collecting and some stamps. He got into sales tax tokens because some were given to him by his father who did some traveling on business. Jerry has a small general collection, is interested in the history as much as anything, and characterizes himself as "an interested bystander."

Jeffrey (Jeff) L. McFarland R-126

Jeff was born in Shreveport, Louisiana, in 1947. He has lived in Europe and Asia, as well as all over the United States and its territories (Guam). He currently lives in Monroe, Louisiana. Jeff is unmarried and has no children.

Jeff served in the Army and the Navy from 1965 to 1978. He served four overseas tours, two in Germany, one in Korea, and one in Vietnam. He has travelled to 42 states and thirteen foreign countries.

He had been employed until recently by the Post Office. However, last fall he quit the Post Office to return to college to major in secondary education with emphasis on history and the geosciences. He is currently enrolled as a full-time student at Northeast Louisiana University.

Jeff's hobbies include genealogical research; he has traced one branch of the family back to 1610. He also enjoys studying American History, especially the War for Southern Independence (1861-1865). He is Charter Commander of the Colonel Leon D. Marks Camp #1596, Sons of Confederate Veterans, Shreveport. He is also a member of the Clan MacFarlane Society, a Scottish heritage group.

While Jeff was stationed at Fort Carson, Colorado, in 1969, he happened to notice that a pawnshop owner downtown was using sales tax tokens in his ring display cases where there was not a ring. In looking at the ones he had, Jeff noticed how many different there were. Jeff remembered the ones he had found in his childhood, and talked the pawnshop owner into selling the extra ones for 10¢ each. From there, he kept looking in antique shops, pawnshops, and flea markets for any he did not have. That's how he got into collecting sales tax tokens. When he received orders for 'Nam, he packed the tokens away. But while in-country he read an advertisement in a numismatic publication about sales tax tokens. He answered the ad and from that began a correspondence with Jerry Bates (*one of the founding members of ATTS*) of St. Charles, Missouri. Jerry Bates referred him to

Jerry Schimmel, with whom there was also lively correspondence. When Jeff's tour in-country was about completed, he wrote to Jerry Schimmel that he would be inactive for a while until he could get settled and dig his tokens out of storage. Unfortunately, during that period ATTS was formed and Jeff was out of touch and so was not able to become a founding member.

Jeff also notes that although he joined in 1971, he was informed in 1977 that ATTS had ceased to exist, so he did not keep in touch. He cherished his old copies of the newsletters and his tokens, and continued collecting. Last year he was talking to a friend, Bill Reneau, also of Shreveport, and found out that ATTS was up and running, so he renewed his membership immediately.

Jeff is interested in history, shows, state and local tokens, major varieties, errors, clipped planchets, saddle-strikes, etc., and just about any other aspect of sales tax tokens. However, he is not interested in minor die varieties, minor die cracks, and the like. His collection is general in nature; he has state issues, Illinois provisionals, the Ohio receipts, and some private issues.

Jeff comments that in 1972-73, when he was again assigned to Fort Carson, he had an opportunity to catalog, classify, inventory and grade the sales tax tokens in the ANA Museum in Colorado Springs, on behalf of ATTS.

ANECDOTES AND RECOLLECTIONS

. . . Editor

Jeff McFarland (R-126, Monroe, LA) commented in a recent letter that it might be interesting to provide in the Newsletter the stories and memories that collectors and others might have about how sales tax tokens were used at the time they were in circulation. Of course, we've had a variety of these in the past, such as the Ripley's Believe It Or Not picture of a woman skiing with a costume of sales tax tokens. But there are always amusing anecdotes and memories. So, I'm including Jeff's and another, and asking any of you that have others to send them in.

Jeff McFarland -

"When I was growing up in Louisiana, we kids were constantly finding them in the backyard (where my grandfather had thrown them when they were no longer needed). As we were poor and really couldn't

afford any 'store bought' play money, we would pick these up and use them in our make believe world.

"I can also remember using them as fishing lures, sort of what a spoon would do, because, as you well know, the Louisiana tokens had the hole punched in them.

"Another use of the LA tokens I heard of, I didn't personally see it, is of the man who used them as washers on his nails when he was nailing up tar paper. He would buy a whole roll of the 1 mill tokens for a fraction of the cost of a like amount of washers."

Mike Callahan (*Mike is a long-time friend of the*

Editor, retired and living in Oak Harbor, Washington. He grew up in Washington.) -

"Washington was ankle deep in the things in the early 1930s. The farmers found that tax tokens made excellent washers and shims and were much cheaper than those the hardware stores sold."

REPRINT

... Editor

The following reprint is provided courtesy of Interstate Cinderellans and Revenuers (ICAR) Educational Club, Box 9128, San Jose, CA 95157-9128. The article appeared in the ICAR Newsletter, December 1993. I have reformatted it somewhat to fit our format. ICAR is for persons collecting and studying revenue and unlisted stamps issued in the U.S. and its political subdivisions. Membership is \$10 per year.



PROOF
SHEET :
1 3 x 5 - 65



OHIO

LARGEST COLLECTOR-OWNED ITEM?

The sales-tax slips of OHIO are avidly collected by an increasing group of philatelists and numismatists. These money/stamp items were issued in the early days of the "Great Depression" 1934, and hundreds of major varieties are known--about 258.

The Columbian Bank Note Co. Chicago issued five values of the first set: 1¢, 30¢, 60¢, \$1.50, and \$3. The other values were printed by the Reserve Litho. of Cleveland: 2¢, 3¢, 9¢, and 15¢.

The company imprint is below each half of the slips, which have a different color for each value and are on yellow "OHIO" safety paper.

The scarce top value \$15 was first issued in 1935 by the Columbian Company. Bi-colored slips were

issued from 1935 to 1959, but the final set was one-half size in a single color, 1961.

In all, there were seven printers of the sales slips, with Merrick the 3rd large supplier: about 35 varieties from 1935 to 1959. "Columbian" issued 77 major varieties, and "Reserve" about 133.

The "Columbian" full sheet of \$15 proofs is in the leading collection of these items: "Bert" Hubbard of California. He also produces the authoritative catalog of all State/County/City tax stamps. The State catalog was last updated in 1992.

Readers interested in helping with the cataloging may write to Hubbard at Box 9128, San Jose, CA 95157.

MORE ON MO MILKTOPS

Ivan L. Pfalser R-270

Ed. Note: In the July - September 1993 issue (82), Mr. Pfalser provided some recollections of his professional experiences related to the Missouri milktops. He had been a Materials Handling and Packaging Engineer with Phillips Petroleum Company at the time Phillips owned the Sealrite Corporation, which specialized in the manufacture of milk and ice cream cartons and milk bottle cardboard caps. He had been doing a materials handling study on Sealrite operations and had a lengthy conversation with a production foreman who had been involved with the manufacture of the Missouri milktops.

Tim Davenport commented to me on the article that it was interesting that the Sealrite Corporation plant was in Kansas City, Kansas, making the milktops for the state of Missouri. I agreed, and asked Mr. Pfalser to comment further, which he has done as follows.

The plant to which I made reference was located at the northeast corner of the intersection of Fairfax Trafficway and Quindaro. Quindaro was the north entrance road for the Phillips Petroleum Company refinery. (Mr. Pfalser provided a map that shows the

location of the plant just across the Missouri River due west of the Kansas City, MO, Downtown Airport Terminal, and due south of the Kansas City, KS, Fairfax Municipal Airport.) At the time that Phillips purchased controlling interest in Sealrite, the plant was operated by the Sealrite Corporation, whose corporate offices were in Fulton, New York. The reason for the purchase was that Phillips wanted to introduce its plastic-coated paper to the paper container industry. Paper making and carton making was done at the Fulton plant. Paper/plastic coating were done at the Chicago plant. Plants at Kansas City and Commerce City, California printed cartons.

Sealrite was an old-line company of long standing in paper manufacturing. Its specialty was cartons for the dairy industry, such as milk cartons and ice cream cartons (circular and rectangular). I have no idea when Sealrite started its operation in the Kansas City area and I have no idea who or what the National Manufacturing Company was or its operations. It could be that Sealrite purchased the plant from them. On the other hand, Sealrite might have done it as a subcontractor. I assume the company is still in operation. If I recall correctly, the employees purchased it from Phillips.

HOLIFIELD SALE

Closing November 30, 1993

Ed. Note: I usually re-type the information in various sales booklets, to fit them into the page and also for the sake of appearance. However, there were 300 lots in this sale, and I am just too lazy to enter all the information. So instead I've reduced it to fit and inserted the prices realized. NB=No Bids Received T= Tie Bids Received

1. .65	1. AL-1 #1, 1m, Luxury Tax, alum., Unc	60. AZ-6 #10b, same, UNC	60. 4.00
2. .65	2. AL-2 #2, 5m, Tax Comm., brass, UNC	61. CO-1 #7a, 1/5m tax comm., UNC	61. 2.00
3. NB	3. AL-3 #4, 1m, Dept. Revenue, alum, XF	62. CO-1 #7b, same, UNC	62. 2.00
4. .25	4. AL-3 #4, same UNC spots	63. CO-2 #8, 2m sales tax, UNC	63. 1.00
5. NB	5. AL-3 #5, same but small DEPARTMENT, XF	64. CO-2 #9a, same, UNC	64. 1.00
6. 1.65	6. AL-3 #5, same UNC	65. CO-2 #9b, same, UNC	65. 1.00
7. 1.85	7. AL-4 #8, 1m, Dept. Revenue, zinc, XF	66. CO-3 #10, 2m sales tax, VF	66. NB
8. NB	8. AL-4 #8, same, XF rough	67. CO-3 #10, same, XF	67. 2.00
9. NB	9. AL-4 #9, same but small DEPARTMENT, VF	68. CO-3 #10, same, UNC	68. 5.00
10. 1.60	10. AL-4 #9, same as above, XF	69. CO-3 #11, 2m sales tax, VF	69. NB
11. 4.50	11. AL-4 #9, same as above, UNC	70. CO-3 #11, same, XF	70. 3.00
12. .10	12. AL-5 #6, 5m, Dept. Revenue, br., XF	71. CO-3 #11, same, UNC	71. 4.00
13. 1.00	13. AL-5 #6, same as above, AU	72. CO-4 #12, 2m tax comm., UNC	72. 1.00
14. 2.25	14. AL-6 #10, 1m, Dept. Revenue, UNC	72. CO-4 #13, same, UNC	73. NB
15. .50	15. AL-6 #11a, same w/large letters VF	73. CO-5 #14, 2m tax comm., XF	74. NB
16. 2.25	16. AL-6 #11a, same as above, XF	74. CO-5 #14, same, UNC	

17. 1.00	17. AL-6 #11b, same except thin planchett, VF	75. IL-1 #3a, Retailer's, UNC	75. .50
18. 1.00	18. AL-6 #11b, same as above, XF	76. IL-1 #3b, Retailer's, UNC	76. .45
19. 1.60	19. AL-6 #11b, same as above, UNC	77. IL-2 #2a, Retailer's, VF	77. NB
20. 1.00	20. AL-6 #12, same, lt. gray, oval o's, VF	78. IL-2 #2a, same, XF	78. NB
21. 2.00	21. AL-6 #13, same, charcoal gray, XF	79. IL-2 #2a, same, UNC	79. 5.00
22. 4.00	22. AL-6 #13, same as above, UNC	80. IL-3 #5, Retailer's, VF	80. NB
23. 1.00	23. AL-7 #14, 4mm, Dept. Revenue, F	81. IL-3 #5, same, XF	81. NB
24. 1.50	24. AL-7 #14, same as above, VF	82. KS-1 #1, Sales Tax, VF	82. .55
25. 4.50	25. AL-7 #14, same, UNC	83. KS-1 #2, Sales Tax, UNC	83. NB
26. 1.40	26. AL-7a #15, same except 5mm, VF	84. KS-1a, Sales Tax, UNC	84. 5.00 T
27. 7.00	27. AL-8 #16, Dept. Revenue, lt. gray, XF	85. KS-2 #4a, 2m sales tax, VF	85. NB
28. 5.00	28. AL-8 #16, same UNC	86. KS-2 #4a, same, XF	86. 1.00
29. .10	29. AL-9 #18a, Dept. Revenue, lt. gray, XF	87. KS-2 #4a, same, UNC	87. 2.00
30. .45	30. AL-9 #18a, same, UNC	88. KS-2 #4b, 2m sales tax, UNC	88. 2.00
31. .10	31. AL-9 #18b, Dept. Revenue, lt. gray, VF	89. KS-3 #3a, 2m sales tax, UNC	89. .85
32. .50	32. AL-9 #18b, same, UNC	90. KS-3 #3b, 2m sales tax, AU	90. NB
33. 1.25	33. AL-9 #18c, same, XF	91. LA-1 #2a, 1m Luxury Tax, UNC	91. 1.00
34. 20.00	34. AL-10 #17, Dept. Revenue, pale bl., VF	92. LA-1 #2b, 1m Luxury Tax, UNC	92. NB
35. NB	35. AL-10 #17, same, XF	93. LA-2 #3a, 5m Luxury Tax, XF	93. NB
36. NB	36. AL-10 #17, same, AU/UNC	94. LA-2 #3a, same, UNC	94. 2.25
37. NB	rust stain reverse	95. LA-3 #4a, 1m pub. Welfare, UNC	95. NB
38. NB	37. AL-10 #17, same, F	96. LA-4 #5a, 1m public welfare, XF	96. 1.10
39. \$15.00	38. AL-10 #17, same, VF	97. LA-4 #5a, same, UNC	97. NB
40. \$20.00	39. AL-10 #17, same, XF	98. MS-1 #1, Lavender Penny, XF	98. NB
41. \$25.00T	40. AL-10 #17, same, UNC	99. MS-1 #1, same, UNC	99. 4.55
42. \$30.00	41. AL-11 #19, Dept. Revenue, VF stn.	100. MS-2 #4a, 5m Sales Tax, XF	100. NB
43. \$35.00	42. AL-11 #19, same, XF	101. MS-2 #4a, same, UNC	101. .50
44. 1.00 T	43. AL-11 #19, same, UNC	102. MS-2 #4b, 5m sales tax, XF	102. NB
45. \$25.00	44. AL-12 #20, 5m sales tax, UNC	103. MS-2 #4b, same, UNC	103. .50
46. .50	45. AL-13 #21, 5m sales tax, XF	104. MS-3 #5, 1m sales tax, VF	104. 7.00
47. .50	46. AL-13 #21, same, UNC	105. MS-3 #5, same, XF	105. 8.00
48. .25	47. AZ-1 #1, 1m tax comm., UNC	106. MS-3 #5, same, UNC	106. 10.00
49. 5.75	48. AZ-2 #5, 1m tax comm., UNC	107. MS-4 #6, 1m sales tax, VF	107. .25
50. 3.25	49. AZ-3 #6, 1m tax comm., XF	108. MS-4 #6, same, XF	108. .50
51. .75	50. AZ-3 #7, 1m tax comm., XF	109. MS-4 #6, same, UNC	109. 1.00
52. NB	51. AZ-4 #9, 1m tax comm., UNC, spots	110. MS-5 #7, 5m sales tax, XF-spo	110. 15.00 T
53. 3.00	52. AZ-4 #8, 1m tax comm., XF	111. MS-6 #9, 1m sales tax, XF	111. .50 T
54. 1.00	53. AZ-4 #8, same, UNC	112. MS-6 #9, same, UNC	112. NB
55. NB	54. AZ-5 #3a, 5m tax comm., UNC	113. MS-7 #8, 1m sales tax, XF	113. 2.50
56. 1.25	55. AZ-5 #3b, 5m tax comm., VF	114. MS-7 #8, same, UNC	114. 3.00
57. NB	56. AZ-5 #3b, same, UNC	115. MS-8 #10, 5m sales tax, XF	115. .35
58. 4.00	57. AZ-6 #10a, 5m tax comm., XF	116. MS-8 #10, same, UNC	116. .35
59. NB	58. AZ-6 #10a, same, UNC	117. MS-8 #11, 5m sales tax, XF	117. .35
	59. AZ-6 #10b, 5m tax comm., XF	118. MS-8 #11, same, UNC	118. .50
119. .85	119. MC-1 #17b, Sales Tax, 1m, UNC	180. OK-9 #11, same, UNC	180. 7.55
120. 1.50	120. MO-2 #15b, Sales Tax, UNC	181. OK-9 #12, 1m Token/Assist., XF	181. 1.25
121. NB	121. MO-3 #20, 1m Sales Tax, XF	182. OK-9 #12, same, UNC	182. 10.00
122. 3.00	122. MO-4 #21, 5m Sales Tax, UNC	183. OK-10 #13a, 1m Token/Assist., A	183. 1.80
123. NB	123. MO-5 #23, 1m Sales Tax, UNC	184. OK-10 #13b, 1m Token/Assist., X	184. 1.55
124. NB	124. MO-5a #22, 1m Sales Tax, UNC	185. OK-11 #14, 1m Token/Assist., XF	185. 4.00
125. .50	125. MO-6 #24, 5m Sales Tax, UNC	186. OK-12 #15, 1m Token/Assist., XF	186. 20.05
126. .55	126. MO-7 #S10I, UNC	187. OK-13 #16, 5m Token/Assist., XF	187. 20.05
127. .55	127. MO-7 #S13G, UNC	188. OK-13 #16, same, UNC	188. 50.30
128. .55	128. MO-7 #S16G, UNC	189. OK-14 #17, 5m Token/Assist., XF	189. 4.50
129. .55	129. MO-7 #S14C, UNC	190. OK-14 #17, same, UNC	190. 6.05
130. .55	130. MO-7 #S15C, UNC	191. OK-15 #23, 1m Sales Tax, VF	191. 3.05
131. .55	131. MO-7 #S12E, UNC	192. OK-15 #23, same, XF	192. 12.00
132. .55	132. MO-7 #S14C, UNC	193. OK-16 #18, 1m Token/Assist., UN	193. 1.00
133. .55	133. MO-7 #S11F, UNC	194. OK-17, UNC	194. .50
134. .55	134. MO-7 #S17I, UNC	195. OK-18, UNC	195. 1.00
135. .55	135. MO-7 #S17E, UNC	196. OK-19 #19b, 5m Token/Assist., X	196. .50
136. .55	136. MO-7 #S15C, UNC	197. OK-19 #19b, same, UNC	197. 4.00
137. .55	137. MO-7 #S16H, UNC	198. UT-1 #9, 1m Tax Comm., UNC	198. NB
138. .55	138. MO-7 #S19H, UNC	199. UT-2 #7, 1m Emer. Relief, UNC	199. NB
139. .55	139. MO-7 #S17H, UNC	200. UT-2a, UNC	200. 10.00
140. .55	140. MO-7 #S18H, UNC	201. UT-3 #8a, 5m Tax Comm., UNC	201. 1.00
141. .55	141. MO-7 #S17H, UNC	202. UT-4 #11E, UNC	202. .55
142. .58	142. MO-8 #39, 5m Sales Tax, UNC	203. UT-4 #13b, UNC	203. .55
143. .58	143. MO-8 #44, 5m Sales Tax, UNC	204. UT-4 #13E, UNC	204. .55
144. .58	144. MO-8 #47, 5m Sales Tax, UNC	205. UT-4 #13, Tax Comm., UNC, Ex.Cun.	205. .81
145. .58	145. MO-8 #48, 5m Sales Tax, UNC	206. UT-5 #15, 2m Tax Comm., UNC	206. .55
146. .58	146. MO-8 #49, 5m Sales Tax, UNC	207. UT-5 #17, 2m Tax Comm., UNC	207. .55
147. NB	147. NM-1 #3, 1m School Tax, UNC	208. UT-6 #20b, 5m Tax Comm., UNC	208. .55

148. 5.50 148. NM-2 #4,5m School Tax,UNC
 149. NB 149. NM-3 #6,1m School Tax,XF
 150. .85 150. NM-3 #6, same,UNC
 151. NB 151. NM-3 #8,1m School Tax,XF
 152. 1.00 152. NM-3 #8, same,UNC
 153. NB 153. NM-4 #7a,5m School Tax,XF
 154. 5.50 154. NM-4 #7a, same,UNC spot
 155. NB 155. NM-4 #7b,5m School Tax,XF
 156. 2.50 156. NM-4 #7b, same,UNC
 157. 10.00 157. NM-5 #10,5m School Tax,VF
 158. NB 158. NM-5 #10, same,XF
 159. 21.50 159. NM-5 #10, same,UNC
 160. 16.50 160. NM-6 #11,1m School Tax,XF
 161. 26.50 161. NM-6 #11, same,UNC
 162. 90.00 162. NM-7 #12,5m School Tax,UNC
 163. .50 163. NM-8 #14,1m School Tax,XF
 164. .75 164. NM-8 #14, same,UNC
 165. .35 165. NM-10 #15,5m School Tax,XF
 166. .50 166. NM-10 #15, same,UNC
 167. 1.00 167. OK-1 #3,1m Check/Check,UNC
 168. NB 168. OK-2 #4,5m Check/Check,XF
 169. 4.00 169. OK-2 #4, same,UNC
 170. NB 170. OK-4 #6,1m Token/Pensions,XF
 171. 1.00 171. OK-4 #6, same,UNC
 172. NB 172. OK-5 #7,1m Token/Assist.,XF
 173. 1.25 173. OK-5 #7, same,UNC
 174. ,50 174. OK-6 #8,5m Token/Assist.,XF
 175. .50 175. OK-6 #8, same,UNC
 176. 1.00 176. OK-8 #10,1m Token/Assist.,VF
 176. 2.50 T 177. OK-8 #10, same,XF
 177. 20.05 178. OK-8 #10, sameUNC
 178. 40.15 179. OK-9 #11,1m Token/Assist.,XF
 179. 1.50

240. KY-16, Sales Tax,VF
 241. KY-16, same,UNC

ERRORS

242. AL-2 #2,5m Tax Comm.,UNC
 Filled Dies
 243. AL-2 #2,5m Tax Comm.,UNC
 Clashed Dies
 244. AL-3 #4,1m Sales Tax,UNC
 Double Die,Flan Flan
 245. AZ-1 #1,1m Tax Comm.,AU
 Flan Crack
 246. AZ-5 #3b,5m Tax Comm.,UNC
 Die Crack
 247. CO-1 #7,1/5m Sales Tax,UNC
 Die Clash
 248. CO-2 #9a,2m Sales Tax,UNC
 Die Crack
 249. CO-2 #9b,2m Sales Tax,UNC
 Die Clash

250. NB 248. CO-2 #9a,2m Sales Tax,UNC
 251. NB 249. CO-2 #9b,2m Sales Tax,UNC
 252. 10.30 250. IL-2, Retailer's,UNC
 253. NB 251. IL-26, Herring,UNC
 254. 1.55 252. KS-1 #2,1m Sales Tax,UNC
 255. 10.30 253. KS-1a,1m Sales Tax,UNC
 256. 1.65 Filled Die Var.
 257. 1.65
 258. 2.75
 259. 12.00
 260. 1.65
 261. NB

254. LA-2,UNC
 Die Break
 255. LA-2,UNC
 Triple Strike
 256. LA-2,AU
 Die Cracks
 257. LA-2 #3a,5m Luxury Tax,UNC
 Die Crack
 258. MO-6,Sales Tax,AU
 Small Center Hole
 259. NM-5 #10,5m School Tax,XF
 Error 'of 5¢'
 260. UT-1 (a?),Tax Comm.,XF
 Filled Dies
 261. UT-2a, Tax Comm.,XF
 Filled Dies

209. WA-1 #18a,Tax on 10¢ or less,UNC 209. .85
 210. WA-1 #18b,Tax on 10¢ or less,UNC 210. 5.00
 211. WA-2 #19,Tax on 10¢,UNC 211. 6.00
 212. WA-3 #20a,Tax on 10¢,UNC 212. 7.50
 213. WA-3 #20b,Tax on 10¢,UNC 213. 8.00
 214. WA-4 UNC 214. 3.90
 215. WA-5 #24,Tax On 14¢ or less,XF 215. .50
 216. WA-5 #24,same,UNC 216. 1.35
 217. WA-6 #28,Sales Tax,UNC 217. .75
 218. WA-6a #31,Sales Tax,XF 218. 6.00
 219. WA-7 #32,Sales Tax,UNC 219. .51
 PROVISIONAL TOKENS
 220. IL-15,Cambridge,XF 220. 1.00
 221. IL-26,Herrin,XF 221. 1.25
 222. IL-30a,Jacksonville,VF 222. 5.00 T
 223. IL-30a,same,XF 223. 3.00
 224. IL-31,Jasper Co,AU 224. 2.00
 225. IL-31,same,UNC 225. 2.50
 226. IL-34,Kewanee,XF 226. 1.00 T
 227. IL-39,Litchfield,XF 227. NB
 228. IL-39,same,UNC 228. 1.00
 229. IL-42,Mattoon,UNC 229. 5.00
 230. IL-44,Mercer Co.,XF 230. 2.00 T
 231. IL-45,Moline,AU 231. 1.50
 232. IL-76,Roanoke,AU 232. 1.00
 233. IL-77a,Rock Island,AU 233. 1.00
 234. IL-77a,same,UNC 234. 1.50
 235. IL-77b,Rock Island,UNC 235. 3.50
 236. IL-78a,Rock Island,UNC 236. 3.50
 237. IL-78b,Rock Island,XF 237. 2.00
 238. IL-78b,same,UNC 238. 3.00
 239. KY-15,Sales Tax,VF 239. 1.50

ROLLS OF 50 UNCIRCULATED

262. AL-1 #1,1m Luxury Tax 262. NB
 263. AL-2 #2,5m Tax Comm. 263. NB
 264. AL-13 #21,5m Sales Tax 264. 5.00
 265. AZ-1 #1,Tax Comm. 265. 13.25
 266. AZ-2 #4,1m Tax Comm. 266. 13.25
 267. AZ-5 #3b,5m Tax Comm. 267. NB
 268. CO-2 #9b,2m Sales Tax 268. 5.50
 269. CO-5 #14,2m Sales Tax 269. 5.00
 270. KS-1 #2,1m Sales Tax 270. 3.10
 271. MS-1 #3a,1m Sales Tax 271. 6.00
 272. MS-1 #3b,1m Sales Tax 272. 3.55
 273. MS-2 #4b,5m Sales Tax 273. NB
 274. MS-6 #9,1m Sales Tax 274. 7.50
 275. MS-8 #10,5m Sales Tax 275. 8.00
 276. MO-5 #23,1m Sales Tax 276. NB
 277. MO-6 #24,5m Sales Tax 277. NB
 278. NM-1 #3,1m School Tax 278. 12.50
 279. NM-2 #4,5m School Tax 279. NB
 280. NM-3 #6,1m School Tax 280. NB
 281. NM-4 #7a,5m School Tax 281. NB
 282. NM-10 #15,5m School Tax 282. 4.25
 283. OK-1 #3,1m Check/Check 283. 5.00
 284. OK-2 #4,5m Check/Check 284. 5.00
 285. OK-4 #6,1m Token/Assist. 285. NB
 286. OK-5 #7,1m Token/Assist. 286. NB
 287. UT-2 #7,1m Emer. Relief 287. NB
 THESE ROLLS (UNC) UNSEARCHED
 288. IL-1 288. NB
 289. IL-3 289. 5.
 290. LA-2 290. 4.
 291. MO-7 291. 5.10
 292. MO-8 292. NB
 293. OK-6 293. NB
 294. OK-16,17,18 294. NB
 295. UT-3 295. 4.25
 296. UT-4 296. 5.50
 297. UT-5 297. 5.25
 298. UT-6 298. 5.10
 299. WA-1 299. 7.10
 300. WA-7

ATTS PUBLICATIONS

This is a listing of the publications of the American Tax Token Society (ATTS). It also includes a few other documents which are not ATTS publications but nonetheless are of significant interest. Prices shown are for single copies. Postage is included in the cost of most publications but is separately indicated where applicable.

COLLECTIONS

There are four "collections" in the ATTS portfolio. The collections are:

- o The *Newsletter* Collection
- o The Historical Collection
- o The Catalog Collection
- o The Technical Collection

The Newsletter Collection consists of volumes of past *Newsletters*. There are four volumes, covering years 1971 through 1979, 1983 through 1986, 1987 through 1989, and 1990 through 1993. (There were no issues from mid-1979 through 1982.) Also available are volumes for each year 1971 through 1993, and reprints of each issue. The Collection also includes a Consolidated Index of all issues through 1993.

The Historical Collection consists of compilations of various documents, articles from journals, newspaper clippings, newsletters (other than the *ATTS Newsletter*), and other materials having some historical significance. It also includes a compilation of the lists and catalogs of sales tax tokens prepared by pioneers in the field.

The Catalog Collection consists of catalogs and lists in current use, although not necessarily prepared under the sponsorship of ATTS.

The Technical Collection includes documents such as introductory booklets, glossaries of terms, guidance on techniques for accomplishing technical tasks related to the study of sales tax tokens, technical studies of tokens, and similar information of a technical or semi-technical nature.

PRICING POLICY

Prices are dictated by the cost of creating a copy of the desired document from a master copy, using a local photocopy or quickcopy business. In such businesses, multiple copies may cost considerably less per copy than does a single copy. However, except for the quarterly issuance of the *Newsletter*, there is no likelihood of quantity sales for most ATTS documents, and there is no storage space for such quantities. Therefore large quantities of printing to save cost per copy cannot be accommodated. As a result, the basic price for computing costs, before discounts, is the cost of a single copy of a single page. Further, the cost of a light weight cardboard cover, punching, and a plastic comb (General Binding Corporation) fastener is added to the price of the publications that have such covers. Except where noted otherwise, ATTS pays for envelopes, handling, and postage.

Costs of photocopies vary in different parts of the country. In the area where the Editor makes his home the cost of a photocopy is 10¢ per page for a single copy. (On the other hand, just to illustrate the lesser cost of volume printing, 150 copies of the *Newsletter* collated and stapled will cost between 4¢ and 5¢ per page.) The cost of a cover and plastic comb fastener (General Binding Corporation) adds \$1.00 to the price.

To encourage members to purchase compilations rather than the single copies, the annual compilations of the *Newsletter* are priced at 9¢ per page, as contrasted with 10¢ per page for a single issue. Further, for the multi-year compilations (1971-1979, 1983-1986, 1987-1989, 1990-1993) the price is 8¢ per page. ATTS bears the remaining cost of printing, as well as the postage.

With regard to the *Newsletter*, members receive the entire year's issues (January through December), currently four issues per year, for the year of membership. This is true regardless of the specific date during the current year that the member joined. Each member also receives any other materials distributed with the *Newsletter* during the year; some of these materials, but not all, are also available at the reprinting cost indicated. There is no provision for backdating membership in order to receive past *Newsletters* and other materials at less than the reprinting cost indicated.

In the other Collections, reprints are 9¢ per page; ATTS bears the remaining cost of printing as well as postage. Specific articles from the compilations are 10¢ per page.

The discussion above mentions "individual copy" and "specific article" with regard to some of the compilations. The list which follows does not include every single issue of the *Newsletter*, every clipping, or every historical catalog, or every article from a journal, because that would result in a document of about 75 pages (See the entry on **ATTS Library Reference Collection**.). If there is interest in a specific article, *Newsletter*, clipping, etc., a more detailed list can be provided or a price can be quoted.

NEWSLETTER COLLECTION

COMPILATIONS (REPRINTS)

ATTS Newsletter March 1971-June 1979 (Vols. 1 through 8, 40 issues in all)

Plastic comb bound, 8½" x 11" reprints with index	\$27.00
Index alone	\$1.70

(There was no *Newsletter* from July 1979 through December 1982)

ATTS Newsletter January 1983-December 1986 (Nos. 41 through 55)

Plastic comb bound, 8½" x 11" reprints with index	\$23.00
Index alone	\$1.30

ATTS Newsletter January 1987-December 1989 (Nos. 56 through 67)

Plastic comb bound, 8½" x 11" reprints with index	\$30.00
Index alone	\$1.50

ATTS Newsletter January 1990-December 1993 (Nos. 68 through 83)

Plastic comb bound, 8½" x 11" reprints with index	\$26.00
Index alone	\$1.50

Consolidated Index, March 1971 through December 1993

\$3.50

YEARLY SETS (REPRINTS)

Vol. 1 March 1971 - February 1972	\$6.50
Vol. 2 March 1972 - February 1973	\$7.00
Vol. 3 March 1973 - February 1974	\$4.00
Vol. 4 March 1974 - February 1975	\$5.10
Vol. 5 March 1975 - February 1976	\$5.40
Vol. 6 March 1976 - April 1977	\$4.30

(Vol. 6 No. 6 and Vol. 7 No. 1 were a combined issue.)

Vol. 7	January 1977 - December 1977	\$3.50
(There were no issues from January 1978 through August 1978.)		
Vol. 8	September 1978 - June 1979	\$3.20
(There were no issues from July 1979 through December 1982. Starting with the issue of January - March 1983, issues were numbered consecutively starting with 41.)		
1983	(41 - 44)	\$6.50
1984	(45 - 47)	\$7.50
1985	(48 - 51)	\$8.60
1986	(52 - 55)	\$12.70
1987	(56 - 59)	\$15.40
1988	(60 - 63)	\$16.40
1989	(64 - 67)	\$14.60
1990	(68 - 71)	\$8.50
1991	(72 - 75)	\$5.80
1992	(76 - 79)	\$5.80
1993	(80 - 83)	\$5.60

HISTORICAL COLLECTION

ATTS CONSTITUTION	FREE
HISTORIC CATALOGS AND LISTS (REPRINTS) (2nd Edition), January 1994	\$24.30
<p>This is a plastic comb bound compilation. There are fifteen sections, comprising the early lists and catalogs of Magee, Whitt, Cabot, Di Bella, Wick, Johnson, Lipsky, Schmal, and Schimmel. It is a large book of over 250 pages, truly intended for the aficionado of historical material. A list and prices for single sections are available from the Editor.</p>	
THE NUMISMATIC SCRAPBOOK MAGAZINE (REPRINTS), June 1987	\$7.70
<p>This is a plastic comb bound compilation. There are eighteen articles, from July 1935 to February 1961. A list and prices for single articles are available from the Editor.</p>	
THE NUMISMATIST (REPRINTS) (2nd Edition), January 1994	\$4.20
<p>A plastic comb bound compilation, this publication includes fifteen articles, from February 1933 to March 1992. A list and prices for single articles are available from the Editor.</p>	
THE STATE REVENUE NEWSLETTER (REPRINTS) (2nd Edition), January 1994	\$9.10
<p>This plastic comb bound compilation includes 41 articles and short "news items," from April 1960 to April 1990. Most have to do with Ohio sales tax receipts, but there are some articles of broader interest. A list and prices for single articles are available from the Editor.</p>	
TAMS JOURNAL (REPRINTS) (2nd Edition), January 1994	\$3.30
<p>There are nine articles in this plastic comb bound compilation, from August 1968 to February 1987. A list and prices for single articles are available from the Editor.</p>	

TAX TOKEN TALLY (REPRINTED) \$6.40

This is a plastic comb bound reprinting of Mike and Sandra Pfefferkorn's newsletter. It was the predecessor of the *ATTS Newsletter*, providing a great deal of information that was new at the time. It also set the pattern for the cataloging system in *Chits, Chiselers, and Funny Money*. There are eleven issues, October 1970 through December 1972.

CLIPPINGS, November 1987 \$6.70

This is a sixty-page compilation of newspaper clippings from around the nation at the time sales taxes and sales tax tokens were being discussed, mostly in the 1930s.

ATTS LIBRARY REFERENCE COLLECTION, January 1994 \$10.00

This is a listing of about 1700 items that have been accumulated by the Editor as the Reference Collection. Included are old catalogs, loose clippings from a wide variety of newspapers and periodicals, periodicals with articles (many of them reprinted in the *Newsletter*) about sales tax tokens, correspondence files of the pioneers in the field, extracts from legislative acts establishing a sales tax and authorizing tokens, and various other materials. Not everything is available for loan due to its fragile nature, rarity, or inappropriateness.

CATALOG COLLECTION

STATE-ISSUED SALES TAX TOKENS (2ND EDITION), Jerry F. Schimmel \$4.00

This is a 26-page softcover booklet, original issue, made available to ATTS by the author.

UNITED STATES SALES TAX TOKENS AND STAMPS, A History and Catalog

Merlin K. Malehorn and Tim Davenport \$43.45

This is the new standard catalog, sponsored by ATTS and published by Jade House Publications. It is the replacement for *Chits*. It is available to ATTS members for \$39.95 plus \$3.50 handling and postage, from Turtle Hill Book Company, P.O. Box 265, Bryantown, MD 20617. (The cost for non-members is \$49.95 plus \$3.50 handling and postage.) Copies are not available from the ATTS Editor or Secretary-Treasurer.

CATALOG SUPPLEMENT SHEETS

These are pages originally issued with a *Newsletter*, but available separately for members needing a copy in later years. They provide information that updates and supplements the ATTS catalog by adding new items, giving more detail about minor varieties, providing corrections where needed, and so on. Due to their one-page nature, the cost of postage is not prepaid and is included in the cost of the sheet.

Postage for each group of five or less sheets, whether or not duplicates .29

No. 1 - Correction - West Virginia - illustrations of L14B and L14C were reversed .10

No. 2 - New Entry - Ohio - L30.1 Wheel Cafe, Cincinnati, perforated values on OH-S5 .10

ATTS SALES TAX TOKEN CHECKLIST \$5.40

This is a listing, state by state, of every token cataloged in the Malehorn and Davenport catalog. There is no descriptive information, hence it will be essentially useless without the catalog. It is simply a long list, accompanied by columns in which the collector can enter information about pieces in inventory, pieces wanted, prices paid, and any other information desired. Before ordering, write to the Editor; the number of columns is somewhat optional and column titles can be put on some of the columns in the printed-out version if the collector desires, although that may cost a little more.

CATALOG OF OHIO R5 SCRATCH MARKS, Merlin K. Malehorn**\$4.00**

This is a personal publication of the author, not an ATTS publication. It is listed here because it relates to a specialized aspect of the Ohio sales tax receipts. The Ohio receipt (R5) discussed in this publication is **OH-S15** in the new catalog. This publication is available from the author at 6837 Murray Lane, Annandale, VA 22003.

CANADIAN SALES TAX RECEIPTS, Merlin K. Malehorn**\$5.00**

This is a personal publication of the author, not an ATTS publication. It is listed here because it is the only known compilation and catalog of a series of provincial sales tax "tickets" used in the majority of the Canadian provinces during a period of time when cash registers would not ring up and print out the sales tax. It is available from the author at 6837 Murray Lane, Annandale, VA 22003.

SALES TAX TOKENS PRICES, Jerry F. Schimmel**\$2.00**

This is a personal publication of the author, not an ATTS publication. It is available from Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140. It is listed here because it provides significant information about prices of sales tax tokens in the 1980s.

TECHNICAL COLLECTION**COLLECTING SALES TAX TOKENS: An Introduction,
Merlin K. Malehorn and Tim Davenport****\$3.00**

This booklet was written for the individual who is curious about sales tax tokens, and for the collector who is just beginning a collection and has very little knowledge about them.

"HERRIN" SALES TAX TOKENS, Merlin K. Malehorn**\$11.00**

This is a personal publication of the author, not an ATTS publication. It is listed here because it is the only known detailed examination of the history of two tokens purported to be from Herrin, Illinois. It also includes a die-by-die analysis, with information that will enable their identification, of the 24 different dies of the square Herrin token. It is available from the author at 6837 Murray Lane, Annandale, VA 22003.

HOW TO ORDER AND PAY

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Checks for publications that are identified as "a personal publication of the author" should be made out to the author by name.

Checks for other publications should be made out to the name of the current ATTS Secretary-Treasurer or Editor. This is necessary because it is not always possible to establish or maintain separate bank accounts under the title "ATTS," and therefore checks made out to ATTS cannot be deposited and must be returned for reissuance.



ATTS NEWSLETTER

APR - JUN 1994

85

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

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ADVERTISEMENTS

WILL TRADE my Hometown, IL Lorrettofest Dollar for your "3" different Illinois provisionals. Sam Petry, P.O. Box 167, St. John, IN. 46373.

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AW - come on - send in your short advertisement.
Nothing ventured, nothing gained. Editorial Office, 6837 Murray Lane, Annandale, VA 22003

PRICES REALIZED

Stephen P. Alpert, P.O. Box 55331, Los Angeles, CA 90066, mail bid sale 44, closing January 19, 1994

1454.	Keep Tokens Out of Texas, Fight General Sales Tax / Vote For Stanford Smith State Rep 3; 22mm, XF-AU but many small digs, mostly on rev.	\$16
1654.	25 misc. state sales tax tokens (loose)	\$3.25
3537.	Jerry . . . Bates One Mill 1971 personal sales tax token penny; B, 32mm. BU	\$2.35

Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140, auction 29, closing April 3, 1994

220.	(AL-1 (S1)) Alabama 1 M. zn VF	(\$3) \$3
221.	(IL-L56) Livingston IL, Alfeld & Healy Co. 1/4c br 19 dark F (MB \$210)	\$210
222.	(NM-7 (S8) New Mexico 5 M. blk fiber Unc	(\$50) \$50
223.	(NM-1 thru 4 (varieties, S1 and S2) New Mexico regular 1 and 5 M. tokens in alum and copper - 41 pieces, all vars included. Most are Unc, a few EF. No errors. (\$25)	\$18

NEW FINDS

And Other Stuff

... Editor

Kansas

On page 107 of the M&D catalog there is a sketch of **KS-P1**. At the time, we had no idea if the token still existed, and if so where it might be. Doug West (R-474, Claremore, OK) was able to provide the missing information. He obtained the token from Bob Sloan, of Tulsa, OK. Sloan purchased the token ten to twenty years ago at the fair grounds flea market in Tulsa, and sent a sketch to Jerry Schimmel some years ago. That was the sketch that was reproduced in the catalog. Here are pictures. This will probably not be a Catalog Supplement Sheet, because the sketch in the catalog is a good representation. This is an enlargement; the token is 23 mm. in diameter.



Utah

Doug West also sent information on a NEW FIND! He obtained this token from Bob Sloan, also, who purchased it at the same time and place as the other.

Turn to pages 297 and 298 in your catalog. You will see **UT-S1**, **S2**, and **S3**. The first two are 1 mill and 5 mill **EMERGENCY FUND** tokens. **S3**, on the other hand, is a 1 mill **TAX COMMISSION** token. All three are very common. However, one might ask whatever happened to a 5 mill **TAX COMMISSION**? Well, here it is! This also is an enlargement from a 23 mm. diameter.



One could speculate about this in various ways. One good speculation would be that Utah issued the Emergency Fund 1 mill and 5 mill tokens first. When it came time for replenishment, they thought about 1 mill and 5 mill Tax Commission tokens and got a few struck, and then decided they already had enough 5 mill tokens in circulation. So they only replenished the 1 mill, using a token with a modified legend but otherwise of the same design as the previous 1 mill.

Another Utah

I've been reviewing a series of state catalogs that I borrow from TAMS Library, working on another project not related to tax tokens. However, I keep my eye out for anything interesting. I found this entry, without a reproducible picture, in Campbell's *Tokens of Utah*, page 317. Diameter: 39 mm.

Obv. LEE / FOR MAYOR / NOT / MORE TAXES / BUT MORE FOR / YOUR TAX / DOLLAR
Rev. (cardboard replica of a 1922 silver dollar)

Like many other pieces I report, this isn't a "sales tax token," but nonetheless it comments on taxes. Campbell reports he has seen only one of them. It is from the 1959 campaign of J. Bracken Lee for mayor of Salt Lake City. 10,000 were manufactured. The Secret Service confiscated them as counterfeit money due to the replica of the 1922 silver dollar. Lee had another 40,000 made and distributed. About that time the Internal Revenue Service claimed Lee owed \$28 income tax. Since the Secret Service had claimed these tokens were "money-like," Lee sent the IRS 28 of them in payment. The IRS apparently didn't accept the notion; they sent him a letter demanding payment, so he wrote a check. But he got a lot of publicity for his campaign, which was the whole idea. Campbell doesn't say, but I think Lee must have won the election because I remember his name in political conversation around the Washington, DC, about that time.

Illinois

Here's something Tom Holifield (L-327, Alderson, WV) sent up for pictures. I didn't include it in the chapter on "Uncataloged," although it could have

been in the section on political campaign pieces (page 367). This token was mentioned in *Newsletter* Vol. 5 No. 1, March - April 1975. Later, Robert Leonard, Jr. (F-21, Winnetka, IL) identified it as a political token from a campaign by Louis Emmerson for governor in 1928. It's aluminum, 31 mm.



California

Here's a 52 mm. wooden nickel sent by Tom.



Here are more "tax-related" wooden nickels I discovered in my review of state catalogs. These are from Kappen's *California Tokens*. They are 38 mm., black printing.

Obv. ALSTADT TAX SERVICE / 1330 "D" St.
/ San Bernardino / 884-9386 / 1972 / For As
Low As \$4.50

Rev. (Indian head)

Obv. AMERICA'S BEST / 1330 "D" St. / San
Bernardino / FRED A. ALTSTADT / TU 4-
9386 / 1970 / INCOME TAX SERVICE

Rev. (Indian head)

Both also appear with a bison on the reverse.

Canada

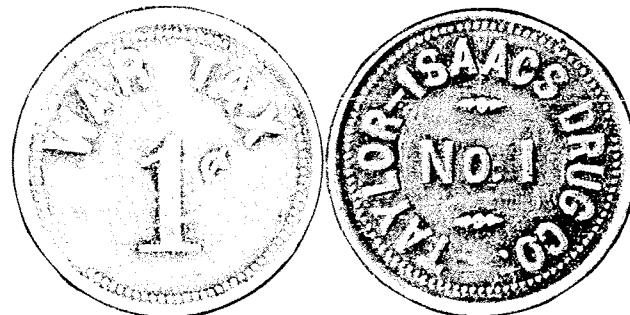
And still another tax-related picture from Tom Holifield. This one is of a somewhat different nature than the usual pinback. It is more like a medal with a pin soldered on the reverse. I've provided a picture of the reverse. The pin is missing, but you can see that

it was not the usual pinback with a wire curved under the edge and then formed into a "stickpin." This token is 26 mm., brass. It is from a political campaign against one of the candidates running for Prime Minister a few years ago (note the chin on the duck). G.S.T. is "general sales tax."



War Tax

Bob Schrader (R-431, Cedar Rapids, IA) reports another War Tax find. It's illustrated below. He found it in the Cumberland Gap Exonumia mail bid sale, ATCO April catalog, listed as a maverick. It's aluminum, 24.5 mm.



Washington

John Shape (R-406, Auburn, WA) reports that **WA-O21** (page 344) is not as scarce as R-5. If you want more information, drop him a line; he's on the list of members. He writes:

"We (the Cascade Treasure Club in Seattle) had 500 of the tokens on cards to give away free to all who entered our treasure hunts. We had a lot left over so anyone who wanted some could take some. . . . How many there really were, I have no idea."

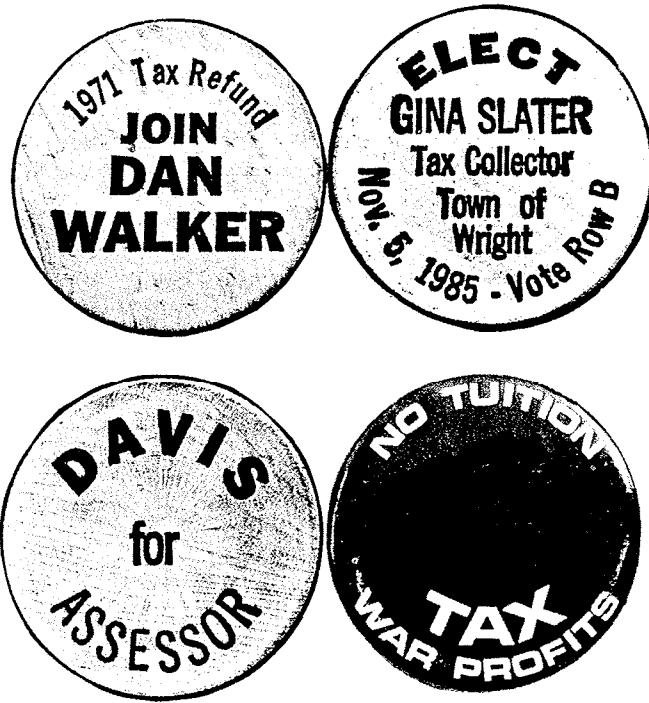
Mike Florer (R-409, Casper, WY) writes with regard to **O14** and **O16-O19** (page 343):

"The catalog says these all have black print on the obverse. Mine have GREEN print. Are these new varieties or is the catalog wrong?"

The specimens I used when I was cataloging them definitely are either black or an extremely dark green. I have looked at Mike's and they are the same as mine. To my eyes, in very strong sunlight if held at just the right angle there is a dark green cast, but they still seem more black than green to me. If you have them, what color are yours?

Miscellaneous

Here's some more tax-related wooden nickels and a pinback. If I remember correctly (I've lost my note) George Hosek (R-372, Omaha, NE) sent me the first one. I got the other two wooden nickels from Elbee Co., San Antonio, TX, and the pinback at a local flea market. The first (Walker) and second (Slater) have a bison on the reverse. The third (Davis) has an Indian head reverse. The wooden nickels are all 38 mm., black printing. The pinback is from World War II. It has a red background, white printing, and the figure of an eagle with a bomb is black. It also is 38 mm. in diameter.



PROFILES

... The Editor

Ed. Note: To recapitulate, I thought it might be interesting to learn a little more about some of the members who have been with ATTS from the early days. So I sent a short questionnaire to a few of those who had joined in 1971, with the idea of doing "profiles" from time to time. I included some in Newsletter 84. Here is another. Later we'll work on 1972, 1973, and some more of the early years, too. My apologies to the individuals if I have messed up the information you sent me.

Harold Don Allen, F-30, L-30

(Don's letter was postmarked 02/08/94. He comments that it was a "40 below night, a night to stay home," when he provided the notes below.)

Don Allen reports an intense interest in "filthy lucre - money in all its forms" that dates back "well over fifty years." Don currently is teaching teachers in Canada's remote Eastern Arctic, his fortieth year in the classroom, he observes. He still studies, still collects, still scans the horizon for "emerging perspectives of money in the twenty-first century."

Don has worked hard within the "numismatic establishment" - assuming ANA's "education portfolio" under president Virgil Hancock, whom he held in

highest esteem. He appeared on ANA's 1960 educational forum in Boston, and organized and moderated subsequent forums. He was a three-time candidate for the ANA Board and a vigorous supporter of National Coin Weeks and numismatic education.

Don underlines that he has had no feeling for the commercial side of numismatics.

Don's reference collections range from his Baluba cross ("primitive" wife-purchase money) to early "charge coins" and credit cards, but he has taken particular interest in world paper money, tokens of all kinds, and bank checks and other fiscal paper. He has

served as president of both the International Bank Note Society and Check Collectors Round Table.

Don's interest in tokens and their uses led him to sign up for ATTS when its formation was announced. He says that he vividly recalls the great rolls of tax tickets at Montreal cash registers during his boyhood, but the first tokens he encountered were those associated with Canadian food rationing. He also served as president of the Society of Ration Token Collectors.

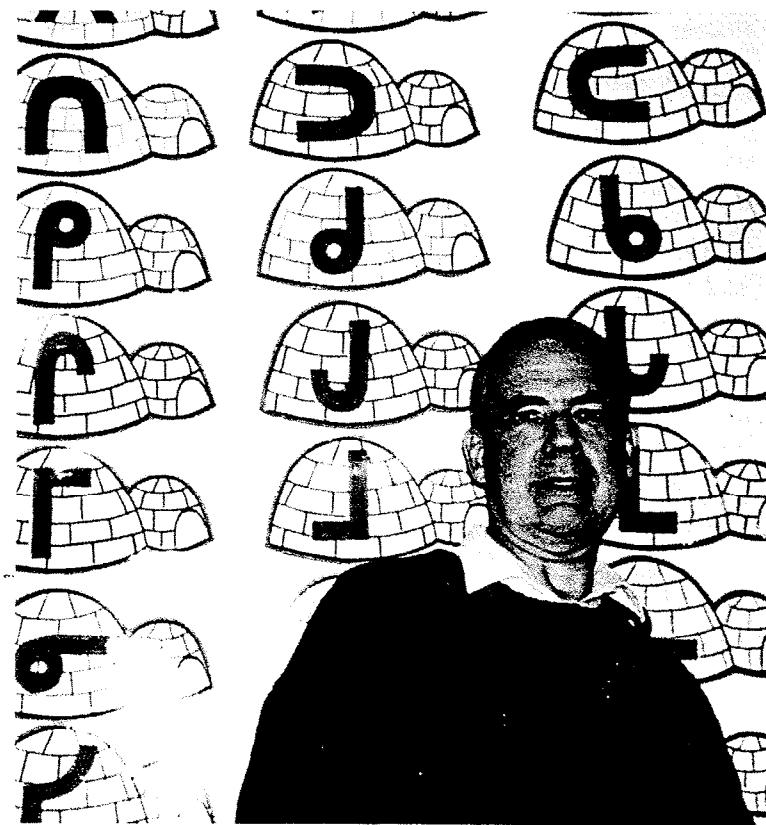
One of Don's favorite minicollections is a teaching collection of "good for" tokens. Several hundred carefully selected pieces illustrate the full range of goods and services for which tokens have been issued, worldwide. "Show that album to an alert person and you're informed, likely as not, that there's a token now at the local bowling alley or suntanning parlor - and you're after a new item," Don recalls.

Don is Canadian, and his forty teaching years have been in Quebec, Nova Scotia, and the North. His three graduate degrees and his numismatic links have kept him in close touch with grassroots America, however, and he is remembered by coin groups in California and New Jersey, where he studied and frequently gave talks.

Don's doctoral work was in mathematics learning and he is an emeritus member of the Mathematical Association of America. As a mathematician he was fascinated by his one detour through Las Vegas, and eagerly collected the tokens and chips. He currently studies and collects lottery memorabilia, a growing hobby, and sees an analogy. Lotteries have long been referred to as "voluntary taxation" ("their pay-off is abominable"), or (less kindly) as "a tax on fools."

If there's a new item of plastic money, or a new type of anticounterfeiting device, or a new tax stamp, Don will go for it - for the fun of collecting and for the good story that the item represents.

Don was born in Montreal, 2 July 1931. His wife, Francis, is with him in the Arctic. He notes that their four children are "seemably grown up." His current employer is the government of the Northwest Territories. The work is at Arctic College, Iqaluit, Baffin Island, latitude 63°45' North; the sunset is at 2 PM in December. The photo reproduced here is in a northern classroom. Inuit children have written Inuit syllabics on little igloos on their classroom wall, and this is the background in this candid shot.



WHY TENINO?

... Wilby D. Anderson DWMC #834

Ed. Note: This article appeared in Timber Lines, the newsletter of the Dedicated Wooden Money Collectors, February 1994. It is reprinted by permission of Timber Lines and the author, Mr. Anderson. I have "pasted up" a reprint mostly "as is." That is, I did not reformat the first page which was a two column spread; I did cut the continuation page (a single column) into two columns in order to save space.

WHY TENINO?

Wilby D. Anderson #834

Reading all the articles in previous issues of TIMBER LINES leads me to wonder if many of our members know how the town got it's name or what or where Tenino is.

Tenino is a small town in Washington State, about halfway between Portland and Seattle, along old highway 99, which was the main link between Vancouver, British Columbia and all points south, before Interstate 5 was built. It has always been a poor city (money-wise), but made up for it by its very rigid speed enforcement. Many motorists paid dearly to learn that and this notoriety became so widespread that those of us who drove H99 regularly changed to another state road east of the city. There are now about 1,200 residents, which is up a few hundred from the depression years of the earlt 1930's.

Like so many other small towns in this area, Tenino put out its own mone in the form of flat woods - even wooden tax tokens. I have some of each, as well as sheepskin money from Heppnrrn, Oregon; oyster money from Raymond, Washington; scrip from Walla Walla, Washington and scrip from Woodland, Washington - the town where I graduated from high school in 1925, almost 70 years ago.

Tenino is situated along the main railroad line, north of Portland, Oregon at railroad stake marker No. 10-9-0, leading to a belief that this is where the town got its name. There are a number of other ideas, as discussed by Art Dwelley, in his booklet about Tenino's first hundred years. In his chapter, titled, "What's In A Name?", we read:

"Ask ten residents how Tenino was named and you'll probably get at least five different answers. Among the stories you'll hear are: it was named after a locomotive No. 1090; its name was taken from a railroad survey stake No. 10-9-0; others will say it is an Indian word and here again, it is hard to get an agreement on the word's meaning - some say it means "fork in the road", while others say "meeting ground". One thing is certain - there was a Tenino Indian tribe on the Columbia River, long before the town was named. A stream in Oregon and a Columbia river boat also were named Tenino. In view of the many versions of how Tenino was named and the fact that none can be authenticated - we suggest you pick the story that appeals to you - you'll probably be as close as anyone else."

Continued on page 3....

TENINO (Continued from page 1)...

Like so many of our northwest logging and lumber towns, Tenino has its ups and downs. Right now, because of the spotted owl situations, we are all in the doldrums. Most loggers are out of work and a big percentage have been forced to go on relief in order to feed their families. We have a program in this area called "Northwest Harvest" to which those of us who can, gives a few cans of food to the needy, through receptables at the front door of most markets and stores. I hope the Clinton machine is able to improve this situation. I feel that our country is in about as bad a situation as when I first voted in 1926.

If any members would care to write me about Tenino, I'll be happy to answer. I have lots of

time between reading Westerns and Whodunits, plus my yard and garden work. When the nearby (1/8 mile) Puyallop River isn't so muddy, I get in some sterlhead fishing.

I have been an avid coin collector for over 70 years, but prices have risen so much that I can no longer afford many purchases. Large cents was my specialty and at one time I had eight varities of 1793 and 24 varities of 1801. I sold them when I retired in 1968 to fix up our summer house on Whidfey Island into a permanent residence.

My arthritic knuckles do not do so good at my age (88+) but I'll reply to all letters. Cheers and regards to all members of DWMC.

Wilby D. Anderson #834
#36 River Park
7320 - 153rd Ave. Ct. E
Sumner, WA 98390

BATES' PRICE LIST

Mike Florer R-409

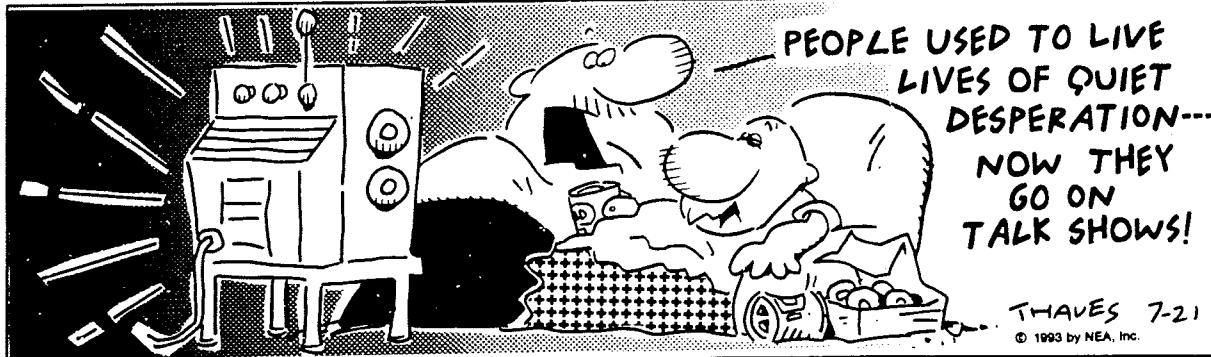
The price list on the next page, reduced to fit the page, shows prices that Jerry Bates wanted almost twenty years ago for various Illinois provisions. Note some of the other things he was collecting and/or selling, also.

CLIPPINGS AND QUOTES

... The Editor

On the second, third, and fourth following pages are some clippings and quotes. Terry Capps (R-453, Grand Junction, CO) sent the first clipping. It is from The Daily Sentinel, Grand Junction, April 10, 1935. Richard Johnson (L-38, Carbondale, IL) sent the other two. Clarence Thiede (R-385, Albuquerque, NM) sent the quotation.

FRANK & ERNEST BOB THAVES



PRICE LIST 75-3

Voids 74-2, 3, 4, & 5

Illinois Private Sales Tax Tokens

* SAMBO WOOD CHIP ERRORS

Arcola	.50	LaSalle	.1	1.00	*	St. Charles, MO:
Beardstown		La Salle	.2	1.75	*	Blues, obverse only
Bunker Hill	1.50	Mercer	.1	1.75	*	Browns, " "
Cambridge	1.00	Mercer	.2	1.50	&	" reverse "
Carbondale	.1	Monmouth			*	Cardinals, obverse only
Carbondale	.2	Mt. Olive		2.25	*	" reverse "
Charleston	1.25	Paris		.75	&	<u>ST. Louis-North</u> , Obv "
Chandlerville	1.00	Pike		2.25	*	" Rev "
El Paso		Roanoke		.65	*	<u>ST. Louis(Airport)</u> Obv "
Effingham	1.00	R.I. brass	.1	1.00	*	" Rev "
Galva		R.I. alum-a	.2	1.50	*	Provo, oneside blank
Gillespie	1.25	R.I. "	b.1	1.00	*	<u>Carmel-Monterey</u> Obv only
Herrin(square)	2.50	R.I. "	b.2	1.50	*	" " Rev "
Hoapeston	.90	R.I. "	c.2	3.25	*	St. Louis(Airport) and St. Louis-
Jackson Co.	2.50	Rossville			*	North(doubleheader)
Jacksonville a	2.00	St. Anne		1.00	*	St. Louis, MO side only
" b	1.50	Tazewell	.1	1.75	*	St. Louis-North "
" c	3.50	"	.2	2.25	*	Tripleheader(all three St. Louis
same(c) holed	.65	Toulon		1.25	*	area stores) Happy Holidays
Jasper Co.	.25	Union Co.		1.25	*	Store Names side only
Kankakee	2.50	Virginia		1.75	*	Sambo Claus " " 1.00
Keithsburg	2.50	WCMA		2.00	*	<u>Owensboro, KY:</u>
Kewanee	2.00	Witt		6.75	*	Obv only
Ladd		Litchfield		.75	*	Rev "
On those above where no price is given, they are, at present, not in stock. Feel free to write, as I may, from time to time, get them in.					*	Cup Reverse only .25
Kentucky-Artic Ice Tax on 5¢				2.50	*	<u>St. Charles, MO(Round)</u> Obv .25
" " " " 10¢				2.75	*	*****
					*	Will trade above for errors from
					*	Sambo's that I need. Or for MO woo
					*	that I need.

WORLD WAR II ALLIED MILITARY CURRENCY by Toy, Schwan 4th EDITION

TERRY BATES P.O. BOX 777 ST. CHARLES, MO 63301

STATE MAY CAST SALES. TAX TOKEN

Fifth of A Cent Considered
In Order to Simplify Small
- Sales Payments

Denver, April 10. (AP)—Coinage of a token worth one-fifth of one cent, for sales tax purposes, is under consideration by state officials, they revealed today.

Charles M. Armstrong, state treasurer, said however that the preliminary investigation has indicated such a plan would not be satisfactory. He said he doubted if it will be used in this state, al-

though such coins of coupons are being used in other states that have a sales tax similar to Colorado's.

The tokens would be used to pay the two per cent sales tax on small purchases.

The United States mint in Denver had 10,779,000 pennies on hand today and mint officials said there is no fear there will be a shortage of pennies because of their increased use in paying the sales tax. Throughout the United States the mints have 38,000,000 pennies.

State officials have not made a definite decision yet whether the minimum purchases of 10 cents in the sales tax bracket will be increased to 15 cents. At present 10 cent purchases are the smallest upon which a tax is collected.

Tax and Food Ration Tokens Similar

Similarity of appearance of the new red one-mill state sales tax tokens and the proposed new federal supplementary ration tokens might result in people buying meat with the tax tokens and paying their tax with the ration tokens if the government decides to adopt red and blue plastic discs to supplement stamps, William H. Bryan, district director of the Office of Price Administration, said yesterday.

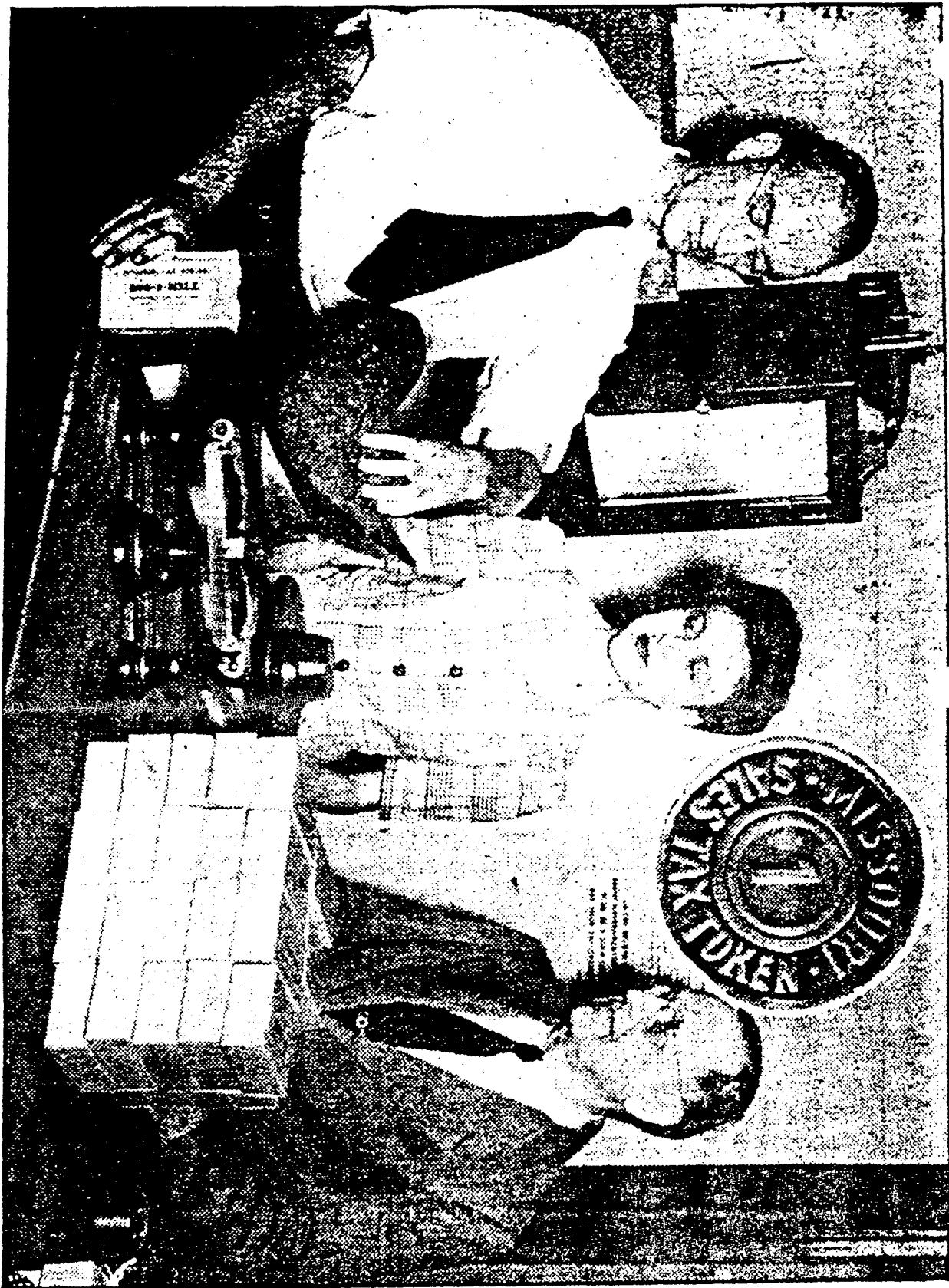
A field agent for the OPA was in St. Louis recently with some of the proposed rationing tokens, Bryan said, and after the new one-mill pieces arrived for distribution,

the local office realized they were virtually identical in appearance except that the federal token samples were somewhat thicker. Colors under consideration for ration tokens are red for meat and blue for processed foods.

Bryan sent some of the new tax tokens to the OPA in Washington and to the district office in Dallas, Tex., last Saturday for their consideration in determining whether the red and blue ration token system should be adopted. In addition to Missouri, Oklahoma and a few other states using plastic mills and at least some of them are using red as one of their colors.

NEW PLASTIC SALES TOKENS ARRIVE

and weighing test reveals they will relieve shoppers who found the old zinc type heavy to carry in numbers. William H. Burke, chief of the sales tax auditor's office here, looks on, at right, as office assistants Robert H. Quain and Miss Jeanette Kosakowski find there are 656 new mills in a pound compared to 171 of the old. Inset shows a closeup of the new token.



This quote is taken from Collecting Americana, Mathew J. Bowyer, A.S. Barnes and Co., Inc., Granbury, NJ, 1977. As you can see, Bowyer wrote just when Chits was about to hit the street as our first comprehensive catalog. Bowyer's statement that "In 1933, fifteen states enacted this type (sales tax) of legislation and caused tokens to be made" is not quite correct, but the comment he makes is interesting.

"In addition to the aforementioned, ('Hard Times Tokens' circulated during the Civil War), we also have the tax tokens that were produced by many states during the Depression days of the 1930s. At that time, the sales taxes were introduced by many states due to a decrease in revenues and an increase in relief expenditures. In 1933, fifteen states enacted this type

of legislation and caused tokens to be made, in denominations of mills--ten mills equaling one cent--so that people would have a means of paying the exact tax, which was imposed in fractional parts of a cent.

"As yet, there is no known handbook or catalogue on this category of collecting. Possibly that would be a good endeavor for some reader of this book."

OK, SO JUST WHAT IS A "HOLE?"

... Tom Holifield L-327

Ed. Note: As I've reported previously, Tom and I have been exchanging correspondence about several matters in the catalog, and he has been generous with information, a good portion of which I've included in "New Finds" and "Editor's Notes" in this and previous issues.

If you were a member last year, you may remember that I commented in the October - December issue about my continuing search for some simple method to measure holes. Tom commented at length about "holes" in a letter a couple months ago, and I thought it best to pass it on "as is."

"I have a theory about the square holes in the Mississippi metal tokens. I think that these holes were punched as a separate operation and as striking progressed the holes got larger. I think the original punch was about 2.8 mm. square and as it was used wear and repolishing of the punch and anvil resulted in the larger size of subsequent holes. But I still need more information about this. My thinking is that when burr marks began to appear around the hole, or the tokens began to adhere to the punch, the "press" operator would have to polish the punch and the anvil. Polishing the punch would make it smaller but polishing the anvil would make the hole larger. The punch would then have to travel farther into the anvil (if the punch were tapered) or a larger punch would have to be used so as to fit the hole in the anvil. Thus we get different sizes of holes even though the punches (if more than one) for a given token were all the same size to start with.

"I have another Mississippi token which was struck through wire - not uncommon among error

coins but the first I have seen on a token. As you look at this token notice that the hole is deformed - diamond shaped. If the hole were made prior to striking the token then just such deformation would occur. That is, the wire would displace some of the metal which would flow into the hole. Conversely, if the hole were made after the token was struck then the hole would be square.

"We know that the hole was not made simultaneously with token strike, since coins or tokens have registered holes which are all aligned with a certain point. In coins this registry is compared to a clock face with 12 o'clock being the top of the coin and 6 o'clock the bottom. The stars, crosses, triangles, and squares in tax tokens revolve around the clock face and some are also off-center; this would be impossible if the hole and strike were simultaneous because the die and punch would be fixed in position relative to each other.

"I cannot explain diamond shaped holes which should otherwise be square, although I have noted a few. I can only guess that these tokens might have received more or less pressure when produced.

"This is probably one of those arguments which never end. I surmise that token manufacturers used punched-blanks as a cheaper alternative to differentiate tokens for different states. A machine which uses holed dies and registered punches would be fare more expensive to buy and operate, and are rife with mechanical problems. On the other hand, it would be only a minor change in "stock" to completely change a token if the stock had different shaped holes. Consider also that most state issues have a design around the edge and a large blank space in the center. This would facilitate use of holed planchets.

"Alan Herbert in *Numismatic News* wrote an article some years ago about errors involving the wrong planchet. Here's a synopsis: Planchets are struck from rolls of metal stock, and fall into a bin or drum. The bin would then be emptied into a hopper on the press. After being struck the token (or coin) then falls into another bin for transport. If one of these bins happens to have a drop of oil or grease in it, a planchet or maybe several can stick and later fall into the wrong hopper. With the known laxity in quality control, tax tokens would seemingly be prone to this type of error. That means that some of the tokens that cataloged as 'patterns' may actually have been 'errors' in the manufacturing process."

Comments by the Editor:

If Tom's explanation of the different sizes of holes in a given token is correct, we are wasting time trying to measure holes. It is for that reason that in the catalog I tried to give a range of sizes. Here are a couple examples from Utah.



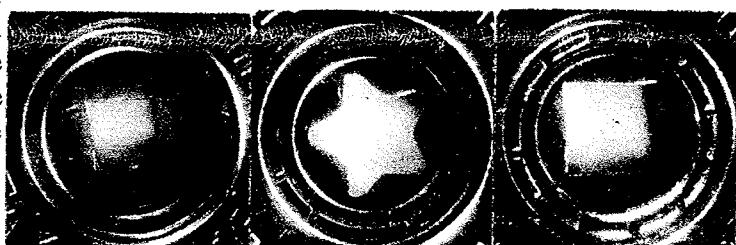
The smallest size would represent the punch and anvil when the run started, the largest size would represent the punch and anvil when the run was ended, and something in the middle would be a sort of "average." What this means is that we really don't have to measure every hole down to the 1/10 mm.

Tom also discusses the shape of the corners. In most cases the catalog mentions "rounded," "pointed," and "mixed rounded and pointed." Here are examples from Louisiana.



Again, we may have a representation of the punch and anvil at the beginning and end of the run, without trying to be specific about exactly how many holes had been punched in between polishings.

Tom's third point relates to the word "pattern" as used in the catalog. Many of the metal patterns from one state that have holes the same as those of another state's regular issue may have been errors rather than patterns. However, from the cataloging viewpoint you can't tell. Suppose the regular issue from one state has a square hole (like MS below), and the regular issue from a second state has a star hole (like UT below).



Now assume we have to catalog a token from the second state that looks like the regular issue but has a square hole (like the UT "pattern" above). Could it have been something "stuck in the bin" that got swept punched with the other state's hole? That is, was it an error, or was the other state trying out ideas? Were the two tokens produced by the same manufacturer? Were they produced together in time so that this could have been "stuck in the bin?" It takes a lot of research to get answers. Mostly we don't know, so we catalog all of them as patterns.

Just be sure to keep in mind that "pattern" in the catalog is a pretty loose word for a token that isn't one of the regular issues. It may not have been a pattern in the real sense of the word.

GENERAL SALES TAXES

The Editor

Sometimes a question comes up as to the difference between a general sales tax and a specific sales tax (e.g., on tobacco products). It's sort of a rule of thumb matter, considering that every state did it a little differently and still does. However, I found this table in Jacoby, *Neil H., Retail Sales Tax, 1938*. It outlines what different states included in the "general sales tax" in 1937, aside from specific taxes. The nineteen footnotes are on the following page. I'm sorry the reproduction isn't any better, but it's the best I could do, including enlargement to make it easier to read.

TABLE 18
SCOPE OF STATE RETAIL SALES TAXES*
(As of December 31, 1937)

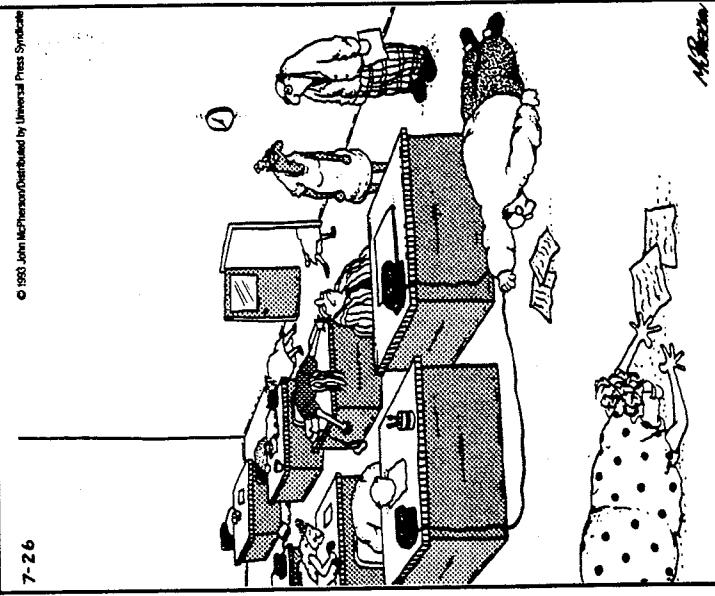
STATE	Tangible Personal Property			Amusements	Hotels and Lodging	Water, Gas and Electricity	Telephone and Telegraph	Transportation	Professional Service	Non-Professional Personal Service	Number of Classifications Taxed in State
	Essential Food	Essential Clothing	All Other								
Ala.	X ¹⁹	X		X	X	X	X	X	X	X	4
Ariz.*	X			X		X	X	X	X	X	5
Ark.											5
Cal.	X										2
Colo.*											7
Ill.*	X			X	X	X	X	X	X	X	6
Ind.*	X	X	X	X	X	X	X	X	X	X	10
Ia.											6
Kan.											6
Ia.											6
Mich.	X			X	X	X	X	X	X	X	4
Miss.*	X			X	X	X	X	X	X	X	10
Mo.											9
N. M.											10
N. Y. C.*	X			X	X	X	X	X	X	X	5
N. Y. C.*	X			X	X	X	X	X	X	X	3
N. D.	X			X	X	X	X	X	X	X	6
Ohio.											2
Oklahoma.											6
S. D.											6
Utah.											7
Wash.*	X ¹⁷	X		X	X	X	X	X	X	X	8
W. Va.*	X			X	X	X	X	X	X	X	8
Wyo.											1
Number of States Taxing Classifications:	19	24	24	19	9	18	19	11	5	6	...

* Includes all supplementary taxes on consumers' expenditure, even if levied under a separate statute; and all retail parts of multiple-stage sales taxes.

1. No tax on water supplied by municipally owned waterworks.
2. Tax also applies to gas, electricity and water supplied by municipality.
3. Tax is imposed upon gas, electricity, water and heat furnished by municipality or private corporation for domestic or commercial consumption.
4. Tax does not apply to interstate telephone or telegraph services.
5. Tax is not imposed on admissions charged to amusements the proceeds from which are expended for educational, religious or charitable purposes, or upon admissions to state, county or district fairs.
6. No tax on gas, electricity or water furnished by a municipality-owned utility.
7. Personal services exempted.
8. Tax does not apply to persons engaged in transporting school children under contract with counties or school districts.
9. Clothing where garment sells for less than \$3.00 is exempt except articles manufactured of or containing silk.

10. Tax imposed on restaurants, cafes and like establishments where charges of \$1.00 or over are in effect.
11. Water when delivered to consumer through mains and pipes is exempted.
12. Flour, meal, meat, lard, milk, molasses, salt, sugar, coffee, bread and rolls exempt. Words herein are used in their ordinary sense.
13. Water exempted.
14. Exempt where fares are 15c or under.
15. Raw products sold directly by producer from farm, garden, orchard, livestock farm, dairy and poultry farms are exempted.
16. Intra-state movements of freight and express and street railway fares exempt, as also sale of newspapers and newspaper subscriptions.
17. Milk, raw vegetables, butter, eggs, cheese, canned milk, bread, rolls, buns and relief food exempt.
18. Tax does not apply to interstate movements of freight, passengers and express, and neither upon fares of less than 11 cents on taxicabs or busses operating wholly within limits of any city or town.
19. Sweetmilk, buttermilk, cornmeal, flour, dry salt sides, salt rat backs, plates, bellies, sugar and coffee and school lunches when sold not for profit, are exempt.

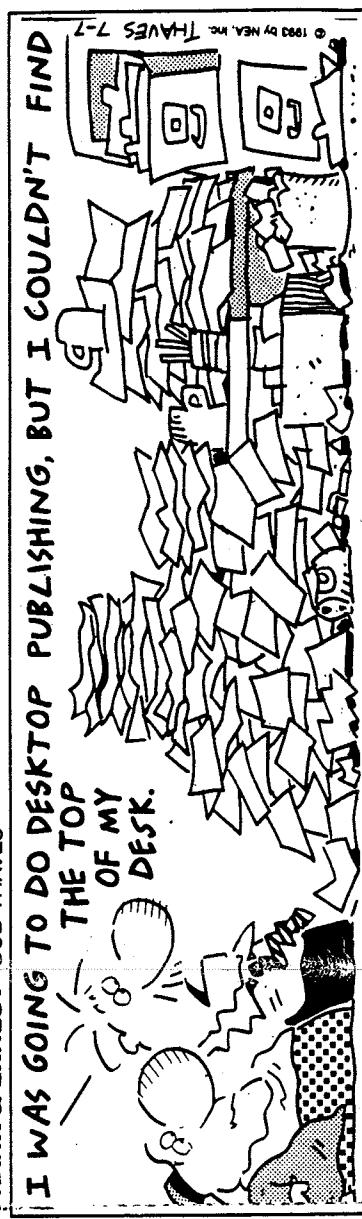
CLOSE TO HOME JOHN MCPHERSON



7-26

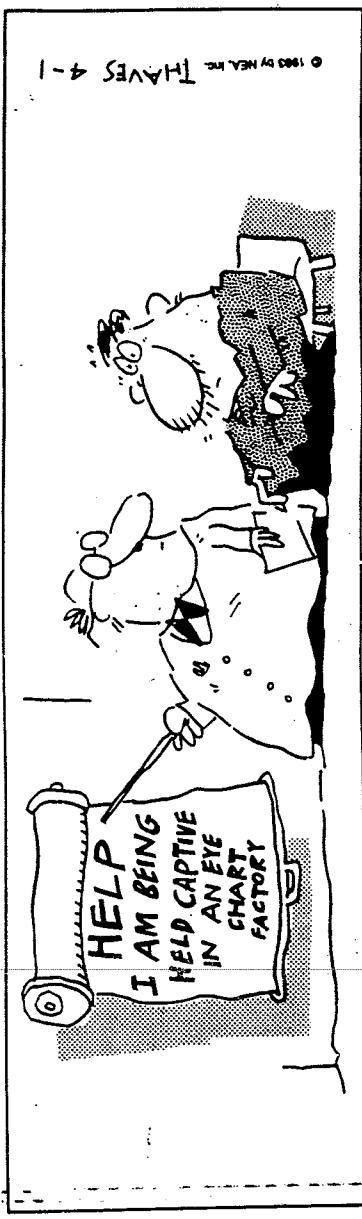
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FRANK & ERNEST BOB THAVES



I WAS GOING TO DO DESKTOP PUBLISHING, BUT I COULDN'T FIND THE TOP OF MY DESK.

© 1983 by NEA Inc. THAVES 7-7



THAVES 4-1

"The coffeemaker is broken."



ATTS NEWSLETTER

JUL - SEP 1994

86

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

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ADVERTISEMENTS

WANTED: Tokens, medal fobs, pinbacks - CONCATENATED ORDER OF HOO HOO! depicting a black cat with a tail of "9." Also any watch fobs depicting a ship and/or any with a coin or token encased. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

WILL TRADE my rough aluminum token (Vote For Jake Johnson / Keep Tokens Out Of Texas, Fight General Sales Tax) for any 5 different IL provisionals. Sam Petry, P.O. Box 167, St. John, IN 46373.

BEGINNING SECOND COLLECTION of IL provisionals. Need everything. Please price first letter. Bill Massey, Box 673415, Marietta, GA 30067.

OFFERING top dollar for sales tax tokens, "good-for" tokens, tax forms and tax documents. Send detailed descriptions. Jeff Scroggin, P.O. Box 71721, Marietta, GA 30007.

FOR SALE: NM 5 mills S3, error reverse reading "Five cents" instead of "Twenty Five cents." Nice B.Unc. \$25.00 postpaid. Satisfaction guaranteed. Lloyd Deierling, P.O. Box 394, Moberly, MO 65270-0394.

FOR SALE: High Bidder. 12 different MO red plastic tax tokens, all AU or UNC. Will accept offers in TTs, prison, or race track tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

PRICE LIST: Write for mine - many pieces for sale. Tom Holifield, Box 533, Alderson, WV 24910-0533.

BUILDING A COLLECTION FROM A SMALL START: What do you have for sale? John J. Scroggin, P.O. Box 71721, Marietta, GA 30062.

FOR SALE: IL provisionals: Arcola, Chandlerville, Effingham, Litchfield. Unc. \$1.25 each, postpaid. Lloyd Deierling, P.O. Box 394, Moberly, MO 65270-0394.

WANTED: IL provisionals L3, L6, L18, L19, L36, L39, L42, L44, L49, L50, L52, L54, L56, L63, L65, L67, L69, L73, L85, L92, L96, L97, L100, L101, L103, L194. Please describe and price. Lloyd Deierling, P.O. Box 394, Moberly, MO 65270-0394.

WANTED: State of Washington tax scrip S3, Yellow cardboard. Prefer UNC but will consider VF or better. Lloyd Deierling, P.O. Box 394, Moberly, MO 65270-0394.

FOR SALE: State of Washington tax scrip S2, Blue cardboard. UNC \$3.00 each postpaid. Lloyd Deierling, P.O. Box 394, Moberly, MO 65270-0394.

FOR SALE: I've just completed a booklet to supplement the M&D catalog. It lists about 75 metal tokens, wooden nickels, and pinbacks that have the word "tax" on them but aren't sales tax tokens. Some of them have been illustrated in past issues of the *Newsletter*; this puts it all together. There are pictures of about half of them. The title is *LONERS: Tax Tokens That Aren't*. It's plastic comb (GBC) bound. The price is \$6.50, postpaid. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

EDITOR'S NOTES

Supplement Sheets

I have included with this issue of the *Newsletter* 5 ~~six~~ Catalog Supplement Sheets. Of necessity they have to be one-sided so you can insert them in the appropriate place in your catalog if you want to. That means the *Newsletter* itself is pretty doggone short this time. But I really do have to catch up with the Supplement Sheets. I have a list of about fifteen right now that need to get into your hands, and that doesn't include a couple items of which I don't have pictures so I don't want to add them yet. So I'm going to deliberately make the rest of this issue a little short.

Sales Tax "Good For" Tokens

When Tim and I developed the catalog, I debated with myself for a long time about whether to include a couple "good fors." One was the James Boyd "good for sales tax" that I had illustrated in *Newsletter 73*, April-June 1991. The other was the Dottie Dow elongated white metal piece that was illustrated in *Newsletter 63*, October-December 1988. It was "good for the tax on . . ." but seemed almost certainly to be talking about a sales tax. I finally left the two pieces out of the catalog, even though it bothered me to do so.

Since the catalog was published, a third "good for sales tax" token, a wooden nickel, has surfaced. It's from the Family Regent Drug in Albuquerque. In addition, the Haymarket piece illustrated in *Newsletter 83*, October-December 1993, almost certainly is a "good for the sales tax (of 5.5%)" even though it doesn't use the word "sales."

I've decided to go ahead and create Catalog Supplement Sheets for these pieces, and assign catalog numbers. This will allow anyone who is interested in them to have some "home" in which to put them. I know that you may not agree with me, which is your privilege. Just keep in mind that my philosophy in developing the catalog was to be pretty broad in coverage, rather than narrow, so that nothing much would get missed. As is the case with everything else (such as the Ohio receipts, which many of you are not interested in), you don't have to collect the tokens that you don't think really should be included.

One consideration in making this decision was that I am not certain I can see a real difference between these and Brock's (see Texas in the catalog)

wooden nickel protesting the sales tax, or the pinbacks (see Oregon) protesting a proposed sales tax. Sure, Brock and the Oregons, and others, are protests. But that's less clearly a sales tax token than is a token that served as a "good for" the tax. After all, the states issued tokens to pay the sales tax--that's the main body of what we collect. Now some enterprising vendors are creating tokens that say "We'll pay your sales tax for you." That comes closer to a sales tax token than a pinback that protests the sales tax.

Hence, my decision to create Catalog Supplement Sheets for these pieces.

Boxes and Wrappers

One of the major differences between the new catalog and *Chits* is the addition of boxes and wrappers in which the tokens were packaged. These were included in part because some collectors are interested in them. Of more importance, though, is the historical significance of this whole field of sales tax tokens. Sometimes we overlook the part these pieces played in our economic history for a brief period of time, and tend to think of them as "just a kind of token." One reason Tim and I put so much history in the new catalog, and I suspect why Mike and Jerry put history in *Chits*, is that otherwise this is a matter that will come to be forgotten. The history of these tokens is equally important to their being collected. That's one reason I try to put in newspaper clippings, extracts from books and magazines, and other details. And, the history aspect is one reason for inclusion of boxes and wrappers in the catalog. As contrasted with the tokens, these paper products are perishable and a few that I have seen are quite brittle and cannot be handled without disintegration. Once they are gone, how will the next generation know? Hence we struggle to preserve as much information as we can dig up.

Honorary Member

I hope you are aware that Tim Davenport has been trying for three years to stop being Secretary-Treasurer, and we've been unable to solve that problem. Now we are finally about to have a replacement, so that Tim can drop out. He started as Secretary-Treasurer when I took over as Editor in the spring of 1985. Before that, he had been Editor for several years. Not only that, but he was the co-author of your new catalog, as you know full well.

Although Tim remains interested in sales tax tokens, he is no longer an active collector of them, having become very busy with his business activities and some new interests. Hence, his three-year-long desire to divest himself of the Secretary-Treasurer function.

It seems to me that Tim's years of service to this organization qualify him to be recognized as an

Honorary Member. According to the ATTS Constitution, the Board can make this decision. However, I think it would be appropriate for each of you to register your opinion on this, if you have one. Accordingly, how about dropping me a note (use a postal card if you wish) expressing your viewpoint. Even more important, write a note to Tim expressing appreciation for his years of service. His address is Tim Davenport, 5010 NW Shasta, Corvallis, OR 97330.

PRICES REALIZED

Stephen P. Alpert, P.O. Box 55331, Los Angeles, CA 90066, mail bid sale 45, closing June 27, 1994

567. Turners (over large T / Sales Tax 1/3¢; #M1,R9,B. size is 18½ mm. not 16 mm. as in cat., XF, minor fine pitting, stained a bit dark. RARE	\$44
568. Merchants, ¼¢, Casey, Ill. / Sales Tax Token, ¼¢; B, 17 mm. SF, cleaned	\$30.51
569. BULK LOT of 1,866 state sales tax tokens. About 1475 are from State of Washington (alum, gray fiber, green plastic; mostly high grades). Others are a wide variety from other states. I've accumulated these over the past few years, and I have not searched them for better pieces! (MB \$110)	\$110
1637. 41 misc state sales tax tokens	\$4.10
2117. 3 diff. 1-5th Cent Tenino, WA small square wooden tax tokens (Unc.). Plus 3 other tax tokens.	\$10
2118. Sales tax lot: 61 Ohio receipt coupons; \$1 OH tax card; embossed alum.card, 3½x2", used for purchasing OH sales tax stamps (red enamel, AU); 7 MO round cardboard tax tokens.	\$10
2176. 7 assorted round MO cardboard sales tax tokens.	\$5
2320. 73 state sales tax tokens (53 are zinc MO 1 Mill).	\$4.35
C&D Gale, 2404 Berwyn road, Wilmington, DE 19810, mail bid sale #14, closing June 20, 1994	
853. TAX TOKENS: 18, 13 diff: AL-1, AR-2, AZ-1(B), AZ-5 corr. CO-1 bent, CO-2(2), IL-3, KS-1, MO-3, MO-3a(4), UT-2, WA-1, VF-BU; 18 pieces (MB \$10-25)	\$12

Bob Slawkey, P.O. Box 864, Windermere, FL 34786, auction 31, closing July 30, 1994

354. Flip Me, 2 cent Ristine Sales Tax, The Tax Twins, rev. similar only Weish, rd, al, 35 mm. VF (IN-R1, R-8)	\$8
355. To make change for correct sales tax payment, 5, red fiber, sq ctr hole, SF (Miss-S5, R-6)	\$13.75
356. Missouri 1 mill cardboard (P1) with an NRA canceled stamp pasted on the rev. VG-F	\$5.50
357. Omaha Chamber of Commerce, Sales Tax value - None, rd, cardboard, 42 mm. AU (NE-R2, R-7)	\$9
358. We Don't Use Funny Money In Nebraska, blue print on a 32 mm. steel slug. VF some rust rev. (NE-R5, R-6)	\$8
359. New Mexico School Tax Token, 5, rd, bl fiber, 23 mm. AU (NM-S8, R-7)	\$30
360. State of Ohio Prepaid Sales Tax, 30 cents, Unc. (OH-S186 "B")	\$3
361. Similar only Consumer Receipt, 30 cents (OH-S217 "D")	\$3
362. Similar only 60 cents (OH-S218 "D")	\$3
363. Similar only 30 cents (OH-S204 "H")	\$3
364. Similar only 15 cents (OH-S253 "G")	\$3
365. Consumer Tax, 1, Token Oklahoma, For Old Age Pensions, rd, al, ctr hole, 23 mm. VF but slight wavy bend and some dings (OK-S3, R-6)	error

366. State of Washington, rd, al, ctr hole, VF (WA-S12, R-2)	no sale	
367. Sales Tax, 1, Token Oklahoma, rd, tan fiber, 23 mm. VF but a weak reverse strike (This piece is tan overall which would make it OK-S13 but it does have a splash of a reddish brown stain on the obverse. There is no sign of that color on the reverse. Also the planchet is 12.1 mm. thick unlike OK-S14 which is reported at 1.4 mm. I believe it is OK-S13 an elusive R-7)	\$3	
368. Tax Commision Tax Token, State of Washington, rd, olive gray fiber, ctr hole, SF (WA-S5, R-3)	no sale	
369. Washington Sales Tax Token, 1, green plastic (WA-S7, R-3)	\$5	
370. Similar (WA-S9, R-3) warped	no sale	
371. Similar (WA-S10, R-3) light greenish/tan	no sale	
372. Similar only tan with a 2½x1mm green spot at one edge (unlisted color, R-10?)	no sale	
373. State of Washington Tax Token Scrip (1/5¢) black on blue and white cardboard, Unc (WA-S2, R-3)	\$3	
374. Similar only black on yellow (WA-S3, R-4)	\$4	
375. William F. Dunham, One Mill, 1919, rev. George Washington One Disme, 1792, rd, al, 27 mm. AU (Misc R1, R-7)	\$25	

NEW FINDS And Other Stuff

. . . Editor

Missouri

In Bob Slawsky's Auction 31 there were quite a few lots of sales tax tokens. Among them was this Missouri cardboard, which I suspect qualifies as a new Missouri counterstamp:

Missouri 1 mill cardboard (P1) with an NRA canceled stamp pasted on the reverse

I haven't seen this, so I'm not certain it should be attributed to MO-P1 rather than MO-S1. It would be

376. William F. Dunham, One Mill, 1933, rev. Chicago Worlds Fair Souvenir 1/10 cent, Wm. F. Dunham, rd, br, 27 mm. VF one small green spot (Misc R2, R-7) \$10

377. Sales Tax Penny 1921, N.C.T.S.A. train pict on a bar across 1%, rev. Simplicity Tax (globe train & ship pict) Write your Congressman and recommend the 1 simplicity tax, rd, cu, 24 mm, VF (Misc-R3, R-6) \$4

380. Six different Ill ¼¢ tax tokens - Jackson, Jacksonville, LaSalle, Mercer, Rock Island, Tazwell \$7

381. Starter collection Forty four different tax tokens from 10 different states. Some are die varieties. \$7.75

C&D Gale fixed price sale 25, August 1994

WASHINGTON STATE. WA-5 gray fiber, unsearched for minor sub-varieties, VF-BU, 99 pcs, sold as is, no returns \$25

WASHINGTON STATE. al (WA-1,WA-7) VF-BU, UNSEARCHED FOR MINOR SUB-VARIETIES, ca 1290 pieces, sold as is, no returns \$100

WASHINGTON STATE. WA-6 & WA-6a group, incl at least 5 shades of grey, VF-BU, 86 pcs, sold as is, no returns. \$15

unusual to see a sticker on the back of P1, if P1 is as rare as we think it is. But, whatever the cardboard, the NRA stamp on the reverse has been unreported previously.

If any of you readers were lucky enough to get this in Slawsky's auction, I'd sure like to borrow it for some pictures. I don't want to put out a Catalog Supplement Sheet for everyone until I know what it is.

An Attribution

On page 96 of the M&D catalog, under Illinois, there is a maverick, **IL-M4**.

**SALES TAX / ½¢ / CHECK //
M. A. / LA FOND / STORES**

20 mm. ALUMINUM

Cunningham in *Michigan Trade Tokens* reports a token with the same inscriptions, but indicates that it is 19 mm., nickel. He attributes this token to Detroit, and values it at \$10. Is this the same token? I suspect so. Does anyone have any more information?

Assuming we accept this Michigan attribution, it'd be the only metal sales tax token from Michigan. I'm hesitant, to say the least, even though Cunningham is pretty reliable. We know that the local cardboard issue from Grand Rapids was short-lived, four other cardboards are known only from pictures, proposed patterns got nowhere, and the state government viewed any possible local issuances as being illegal. Was there an M.A. LaFond in Illinois somewhere, by any chance?

Tax Tokens That Aren't

Here's a couple more pieces from Slawsky's auction. They're not "sales tax tokens" as we define them, but certainly are first cousins.

**You pay gas tax of 5½¢ on every gallon. rev.
This tax adds heavily to your gasoline cost. rd,
cardboard, 30 mm. red on white**

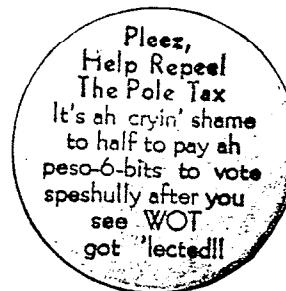
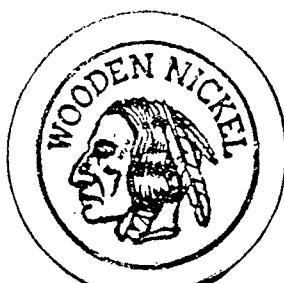
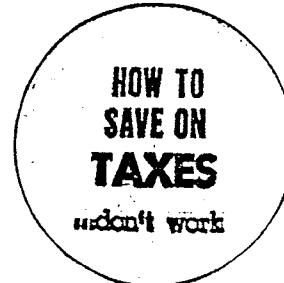
**Circulated by Chase Volunteer Committee, 203
Phoenix Bldg. rev. Save Tax \$ Dollars, Vote
Chase for Alderman Second Ward, rd, cu, 30
mm.**

I'd like to borrow these for pictures, also, if you have them.

Some More That Aren't

Following on are a couple more that have crossed my desk in the past, long enough for me to capture pictures of them. One suggests a means to save on taxes. The other obviously dates from a few decades ago when a poll tax had to be paid in some states, and

suggests that paying a poll tax is a shame considering what gets elected.



I found this wooden nickel listed in Cunningham's *Michigan Trade Tokens*, under Mount Clemens:

Good For Free Preparation / Of Your State / Tax Return / ABEX TAX / Crocker at Harper // WOODEN NICKEL / (bison) / UNTIED (sic) STATES OF AMERICA

I found this one, also a wooden nickel, in Vacketta's *Trade Tokens of Illinois*, attributed to Springfield:

YOU CAN TRUST / (bust) / FRANCIS S. LORENZ // DON'T TAKE A WOODEN NICKEL / GET THE BEST VALUE FOR / YOUR TAX DOLLAR / RETAIN / FRANCIS S. LORENZ / STATE TRESURER / VOTE DEMOCRATIC

War Tax

I've found another War Tax. It's listed in Walker's *Oklahoma Tokens*, page 27, as:

C.E. Wright, 2¢ War Tax aluminum

There are no other details on the token. Walker notes that there was a C.E. Wright Drug Store in Blackwell, Oklahoma, in the 1914-1919 B.D. I assume B.D. refers to the Oklahoma Business Directory, although that may be incorrect.

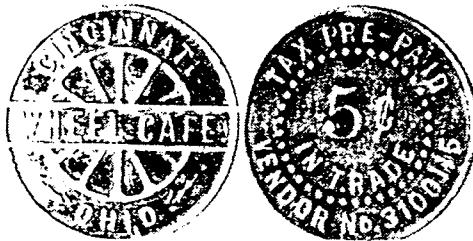
MORE OHIO TOKENS?

Merlin K. Malehorn L-279

As you know, there are a lot of Ohio sales tax receipts, and not everyone is interested in them. For one thing, they seem to go on forever--there are 261 listed in the catalog, and that is considerably boiled down from what state revenue stamp collectors are interested in. And then there are the five state cards and somewhere around thirty known local cards.

But even hard-core token collectors will agree that there are a couple valid (metal) sales tax tokens from the state, hidden in amongst all the other clutter. Let's review the bidding, from page 217 in the catalog.

Here's one of them, Wheel Cafe:



CINCINNATI / WHEEL CAFE / OHIO //
TAX PRE-PAID / 5¢ / IN TRADE / VENDOR
NO. 3100115

23 mm. ALUMINUM

And here's the other, Doersam's:



(clockface with legend) DOERSAM'S / 161 N.
HIGH / COLUMBUS O. / CLOCK // TAX
PRE-PAID / 5¢ / IN TRADE / VENDOR NO.
2514120

20 mm. BRASS, octagon

Here's the first question.

Lipscomb's catalog, *Ohio Merchant Tokens*, lists Doersam's as we have it in our catalog. But under that entry, it lists:

same but cancelled

What does that mean? How does one cancel a metal token--grind off the inscriptions, or make deep scratches across both faces, or get a "cancelled" struck into the faces, or what? Anyone have any clues? Is this a Doersam's variety that we ought to list as OH-L31A? If you have one, how about a loan for pictures?

Now then, are you ready for this one?

PODGEY'S / 61J ELM / TAX PAID //
10 / WRIGHT CIN. O.

22 mm. ALUMINUM, round

The Wright Cin. O. on the reverse is common on Ohio tokens. It identifies the company that made them, and is usually quite small.

Lipscomb's catalog states that this was a cafe with a bar in front and tables with white table cloths in the rear, that operated until 1960.

So, what do you think? Is it a third Ohio metal sales tax token? It sure looks probable. It doesn't say "sales tax," but neither do Doersam's or Wheel Cafe. It doesn't have a vendor number; I'm not sure if that's significant. It doesn't say "tax pre-paid," but that's not substantially different from "tax paid."

I'm inclined to call it another sales tax token, depending on what you all might know that I don't know. So tell me what you know.

Does anyone have one of these? I sure would like to borrow it for pictures.

FORGOTTEN MEN - WOMEN OF TENINO WOODEN MONEY

... Robert Leberman DWMC #579

Ed. Note: This article appeared in Timber Lines, the newsletter of the Dedicated Wooden Money Collectors, January 1994. I have "pasted up" a reprint mostly "as is."

Leberman's article is interesting because those of us who pay attention to Tenino probably can remember the name "Don Major" with no trouble at all. He was the publisher of the local newspaper, who printed all the Tenino wooden money including the sales tax tokens. In fact, a lot of the Tenino sales tax tokens listed in the catalog are attributed to his newspaper. But we forget that he wasn't by himself in issuing all this wooden money, and here are a couple people who otherwise might not even make into the historical "footnotes."

FORGOTTEN MEN - WOMEN OF TENINO WOODEN MONEY

Robert Leberman #579

BILLIE WILCOX - Centralia - Billie was hired as a publicity person by the Chamber of Commerce in early 1932 to get out the stories of Tenino Wooden Money. One of the first stories and pictures appeared in the Tacoma Sun and then spread like "Wildfire" when the news wire services picked up on the story. Soon the world knew about Tenino Wooden Money, and it seemed that everyone wanted some of the Wooden Money.

I am told that Billie Wilcox was the one responsible for getting a set of the Tenino Wooden Money into the hands of Senator Dill in Washington, D. C. Where it was then entered into the Congressional Records (Page 7665, Para 14, Col. 1 and ending on page 7666, Para. 4) in 1932. This made it official Wooden Money. I was also told that he had some of the Wooden Money sent to President Hoover and other famous people.

GEORGE KEITHAHN - Tenino - George was hired by the Chamber of Commerce of Tenino as a bookkeeper of Funds entrusted to the Chamber by customers of the Bankrupted Tenino Bank. The mailing of the Wooden Money was a part of his job. He was paid \$50.00 a month. He had a large supply of the Wooden Money in his home as that was where he had his office. Working in his home caused some hazards. The main ones came in the form of two small daughters. Nadine (now Mrs. Al Hacker) and Punky (now Mrs. John Johnson). Not only did little hands get in the way, but there is a story of when Nadine and Punky arose early one morning and decided to start a fire in the fireplace. Looking for kindling they spotted a pile of the Wooden Money and decided that it would be good kindling. Before George realized what was happening they had burned nearly \$350.00 worth of the Wooden Money. (Series unknown) Values of woods are unknown and it is also unknown if these were counted in the amount issued or were replaced.

Tenino Wooden Money (From Page 7)...

The article on page 1 is a reproduction of page 33 from my 1991 book, "Picture History of Washington Wooden Money", which is now out of print. I am reworking the book, hoping to come out with the new issue by 1994.

I have spent more than ten years studying approximately 4,000+ wooden nickels, tokens and other wooden exonumia issued in the state of Washington.

Slice wood, veneer and plywood have been used for these issues in Washington, at least as far back as 1928 in Hoquiam and Iceland, where the Jr. Prom invitations were printed on Slice Wood. Also printed on plywood that same year is a post card shaped like a foot, called "The board foot".

With no disrespect to Dan Scheid, but in *TIMBER LINES* Vol. 19, No. 5, he made one big error. The 1933 woods of Tenino are not the same size as the 1932 woods. They are about 5-3/4" X 2-5/8". There is also some disagreement on the amount of wooden money printed and issued.

I have about 400 more pages of pictures to do on the book of Washington issues after which I will use the information I've been gathering on Idaho, Montana and Oregon woods for picture guide books on those states, in 1994 or 1995.

To the right is a copy of an interesting article reprinted from the *BOSTON TRANSCRIPT* in 1933 about the Tenino wooden money. Note spelling of "Tenmo".

Robert Lekerman #579
P. O. Box 1758
Airway Hts, WA 99001

Reprint from 1933 Boston Transcript →

Wooden Money

(Boston Transcript)

It sounds like a fairy tale or one the exploits of Get-Rich-Quick Wall Ford, but it is a true story. Out on the Pacific Coast, people in Tenmo, which is in the State of Washington, have bought a bank with wooden money. Tenmo leaped to fame with its wooden money a year ago. Newspaper readers the country over learned that following the closing of the local bank, resort was had to slice-wood with suitable printing thereon as a circulating medium. Now the Chamber of Commerce, thanks to the wooden money, has bought the bank building and the fixtures.

The proceeding suggests a new form of frenzied finance, but it appears that the wooden money was not paid directly for the property. Instead it had been disposed of to souvenir hunters and coin collectors in exchange for money in its more familiar forms. Slice-wood currency may thus be said to have served a two-fold purpose. It provided a medium of exchange for Tenmo folk in their dealings among themselves, and it furnished enough of the coin of the realm to enable them to buy a banking house, although it does not appear that it was one suggestive of palaces with marble halls, the price paid being \$3,500.

In justice to Tenmo, it is further to be said that its slice-wood money was not fiat money. It was not a case of collecting bales of wood that might otherwise have been used for berry boxes and feeding it to printing presses without regard to the principles of sound finance. Nor did anybody claim that a single and a printing press could produce a good \$10 bill. Tenmo did not take the course which some of the congressmen have recently upon Uncle Sam. The wooden money was secured by assignment of deposits in the closed bank, and the issue was limited to 25 per cent of the face value of the security. Yankee ingenuity and common sense are evidently to be found in the Northwestern corner of the land as well as in the Northeastern.

MEMBERS 1994

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 22170

Harold Don Allen, F-30,L-30 (1971)
P.O. Box 758 Station P
Toronto, Ontario M5S 2Z1 CANADA

C.A. Bales, R-480 (1994)
8766 Burton Street
St. Louis, MO 63114-4916

John M. Barnes, R-94 (1971)
P.O. Box 5152
Sherman Oaks, CA 91413

Donald R. Barsi, R-382 (1986)
P.O. Box 7989
Fremont, CA 94537-7989

Claude Bates, Jr., R-257 (1979)
4309 Rainbow
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Mike Batkin, L-284 (1983)
P.O. Box 24
El Paso, TX 79940

David C. Bennison, R-370 (1985)
P.O. Box 872967
Wasilla, AK 99687

Richard A. Blaylock, R-286 (1983)
437 East 3250 North
North Ogden, UT 84414

Leo Bledsoe, R-57 (1971)
417 SW Stratford Road
Lee's Summit, MO 64081

Pascall S. Brock, R-466 (1993)
169 Wildwood Lane
Lugoff, SC 29078-9252

Bruce A. Bryant, R-450 (1992)
26 Rose Terrace
Chatham, NJ 07928

Lois A. Campbell, R-394 (1987)
10841 Lawndale Drive
Parma, OH 44130

Terry L. Capps, R-453 (1992)
3016 North Moorland Circle
Grand Junction, CO 81504

N. F. Carlson, R-454 (1992)
2600 SE Ocean Blvd, Apt JJ-11
Stuart, FL 34996-3474

Carl Cochrane, R-238 (1977)
12 Pheasant Drive
Asheville, NC 28803-3320

Monte C. Dean, R-384 (1986)
#3 - 11th Street South, West
Rochester, MN 55902

Lloyd Deierling, R-488 (1994)
P.O. Box 394
Moberly, MO 65270-0394

David G. Doernberg, R-469 (1993)
2504 Mason Street
Silver Spring, MD 20902-5506

Rocco A. DiGiacomo, R-207 (1974)
42 Sunset Drive
Mt. Holly, NJ 08060

Marc A. Duvall, L-426 (1989)
1621 Bigelow Avenue North
Seattle, WA 98109

E. D. Ebert, R-158 (1972)
2873 Ptarmigan Drive #3
Walnut Creek, CA 94595

Roy T. Eggert, R-356 (1984)
24821 Nickelby Drive
Damascus, MD 20872

Paul W. Erb, R-475 (1994)
4342 East Highlands Drive
Paradise Valley, AZ 85253-3209

Joe M. Erber, L-92 (1971)
P.O. Box 1235
Greenwood, MS 38935-1235

Tom Esker, R-446 (1992)
305 Northland
Danville, IL 61832

David N. Ferguson, R-332 (1983)
3405 Richmond Avenue
Staten Island, NY 10312

Jerrold Finch, F-12 (1971)
6702 Elm Beach Road
Ovid, NY 14521

Gerald F. Fisher, L-455 (1992)
38 East 85th Street
New York, NY 10028

Michael R. Florer, R-409 (1987)
4258 Skyline Road
Casper, WY 82604-9246

Oliver A. Foss, R-478 (1994)
8405 Temettate Drive
Santa Maria, CA 93454

Pat Fowler, R-493 (1994)
9915 Williamsburg Drive
Upper Marlboro, MD 20772

Larry G. Freeman, F-10 (1971)
6500 Ely Vista Drive
Parma, OH 44129-6149

Ellen B. Gates, R-325 (1990)
1128 Walkup Street
Carbondale, IL 62901

David D. Gladfelter, R-281 (1983)
228 Winding Way
Moorestown, NJ 08057-2632

Clarence E. Glenn, R-317 (1983)
P.O. Box 63
Fork, MD 21051

Henry E. Graczyk, R-79 (1971)
101 Gittere Street
Buffalo, NY 14211

Bruce R. Greenberg, R-472 (1993)
2237 East Toluca Drive
San Bernardino, CA 92404

Millard W. Hajek, R-452 (1992)
1404 Harberson Road
Baltimore, MD 21228

Ken L. Hallenbeck, Jr., F-51 (1971)
711 North Nevada Avenue
Colorado Springs, CO 80903-1007

Richard W. Halterman, L-193 (1973)
708 Huntwood Lane
Kirkwood, MO 63122

Ralph L. Harnishfeger, R-464 (1993)
73 Cider Press Road, Apt. 5
Lock Haven, PA 17745-9657

Jack Haroian, R-486 (1994)
6 Eddy Street
Auburn, MA 01501

M. E. Hartkopf, R-371 (1986)
Rt. 3 Box 99
Jenkins, MO 65605

Billy Hatch, R-468 (1993)
1809 South Wallace
Enid, OK 73703-8006

Stuart Hawkinson, R-432 (1989)
P.O. Box 5367
Aloha, OR 97006-0367

J. Hoffman, R-479 (1994)
910 Birch Court
Fort Lupton, CO 80621

J. C. Hoffman, R-342 (1984)
P.O. Box 723
Merced, CA 95341

Patrick D. Hogan, L-198 (1974)
2129 Taylor Drive
Iowa City, IA 52240-7052

Wayne Hohndorf, R-268 (1983)
6546 Binney Street
Omaha, NE 68104

Tom Holifield, L-327 (1983)
P.O. Box 533
Alderson, WV 24910

James H. Holtel, L-167 (1973)
153 East Columbus Street
Nelsonville, OH 45764

Lawrence S. Hopper, L-150 (1972)
356 East Desert Inn Road #109
Las Vegas, NV 89109

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728

Larry A. Johnson, R-463 (1993)
P.O. Box 60328
Colorado Springs, CO 80906

Richard M. Johnson, F-38,L-38 (1971)
1004 North Bridge
Carbondale, IL 62901

Robert R. Kelley, R-287 (1983)
2689 Cliff Road
North Bend, OH 45052

Phil Klabel, R-215 (1975)
RR #1, 3436 East 1st Road
Peru, IL 61354

Clarence M. Koch, Jr., R-487 (1994)
709 North Tenth Street
Perry, OK 73077-4007

Steven A. Koczan, R-448 (1992)
1303 Vitalia
Santa Fe, NM 87505

J. O. Lampkin, R-481 (1994)
66 Orchard Beach Road
North East, PA 16428

Richard Lane, R-103 (1971)
5868 Salakanum Way
Bellingham, WA 98226-9518

Ronald Lang, R-187 (1973)
8345 South Moody
Oak Lawn, IL 60459-2521

Robert D. Leonard, Jr., F-21 (1971)
1065 Spruce Street
Winnetka, IL 60093

Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401

Charles M. Luce, Jr, R-460 (1993)
1393 Kenalan Drive
San Diego, CA 92154

Ronald A. Lynch, R-440 (1991)
2310 Highview Road
Mexico, MO 65265

William J. Macomber, R-177 (1973)
8811 Frankford Avenue
Philadelphia, PA 19136

Michael S. Macuga, R-483 (1994) P.O. Box 227 Oakham, MA 01068-0227	Ivan L. Pfalser, R-173 (1973) R.R. 1 Box 162 Caney, KS 67333	John M. Sutor, R-249 (1978) P.O. Box 725 Galesburg, IL 61402-0725
George W. Magee, Jr., H-1 (1971) 74 Pasture Lane, #231 Bryn Mawr, PA 19010	Michael G. Pfefferkorn, F-2,L-2 (1971) P.O. Box 2829 Carondolet Station St. Louis, MO 63111	Harvey L. Thamm, R-414 (1987) P.O. Box 163 Stafford, TX 77497-0163
James Majoros, R-435 (1990) 65 16th Street Toms River, NJ 08753	Denny Polly, R-484 (1994) P.O. Box 49040 Blaine, MN 55449-0040	Donald P. Thannen, R-451 (1992) 309 Kenyon Drive Springfield, IL 62704
Merlin K. Malehorn, L-279 (1983) 6837 Murray Lane Annandale, VA 22003	Jeff Quinn, R-373 (1986) 14224 East Boston Wichita, KS 67230-9254	Edward B. Tupper, R-245 (1977) 6241 34th Avenue NE Seattle, WA 98115-7310
Robert A. Mason, R-98 (1971) 1506 Fincke Avenue Utica, NY 13502	Jerry F. Schimmel, F-3,H-7 (1971) P.O. Box 40888 San Francisco, CA 94140	George Van Trump, Jr., L-169 (1973) P.O. Box 26170 Lakewood, CO 80226-0170
M. William Massey, R-340 (1984) P.O. Box 673415 Marietta, GA 30067	Robert A. Schrader, R-431 (1990) 2333 18th Street SW Cedar Rapids, IA 52404	John Vrbancic, R-428 (1990) 722 Coolidge Avenue Kalamazoo, MI 49006
Jeffery L. McFarland, R-126 (1971) 403 Lincoln Road Monroe, LA 71203-4249	George W. Schwenk, R-313 (1983) 177 Merriam Hill Road Mason, NH 03048-4607	James H. Ward, R-467 (1993) 709 Loop Road Hendersonville, NC 28792
Scott P. Mitchell, R-294 (1983) P.O. Box 1006 New Hyde Park, NY 11040	John J. Scroggin, L-489 (1994) P.O. Box 71721 Marietta, GA 30062	Russell E. Ward, R-492 (1994) 2729 14th Street Greeley, CO 80631
Edwin J. Morrow, R-329 (1983) 2603 51st Street Des Moines, IA 50310	Everett Self, R-324 (1983) P.O. Box 4729 Yuma, AZ 85364	Ronald Wenger, R-459 (1993) 16 Robinwood Normal, IL 61761-4001
Ted Mullies, R-490 (1994) 410 South Forrest El Dorado Springs, MO 64744	James W. Semonchik, R-477 (1994) 320 South River Street Batavia, IL 60510	Michael J. Werda, R-362 (1984) 1028 Hinckley Boulevard Alpena, MI 49707-4806
George Nall, Jr., R-476 (1994) 846 Lakeside Drive Bartlett, IL 69103-4718	Thomas Severn, R-408 (1987) 2813 Osborn Road Topeka, KS 66614-2437	Doug West, R-474 (1994) P.O. Box 2 Claremore, OK 74018
William D. O'Brien, R-482 (1994) 5 Helena Drive Broad Brook, CT 06106	John Shape, R-406 (1987) 29216 39th Avenue South Auburn, WA 98001-2514	Al White, Jr., L-220 (1976) 26 West 021 Parkside Road Naperville, IL 60540
Leonard D. Otterson, R-366 (1985) 1318 9th Avenue South Fargo, ND 58103	Brian A. Smith, R-376 (1986) Rt. 1, 229 Verdant Lane Jefferson City, MO 65109	Tim L. White, L-392 (1987) P.O. Box 91 Rocky Face, GA 30740
Kazuma Oyama, R-381 (1986) 38 Lauone Loop Wahiawa, HI 96786	Ronald "Jake" Somers, R-491 (1994) 13031 Fourteenth Street Chino, CA 91710-4366	Raymond Wile, R-398 (1987) 195-28 37th Avenue Flushing, NY 11358-4005
Thomas A. Pennock, R-424 (1988) 322 North Hancock Avenue Colorado Springs, CO 80903-3137	David Stolaroff, R-393 (1987) P.O. Box 13559 El Paso, TX 79913-3559	Tom Wooldridge, R-298 (1983) 104 Northwood Tupelo, MS 38801
John W. Pereira, R-200 (1974) P.O. Box 1060 Jackson, CA 95642	Joseph E. Studebaker, Jr., R-147 (1972) 2614 Legare Street Beaufort, SC 29902-5934	Prentiss D. Wright, R-269 (1983) P.O. Box 724 Gulf Shores, AL 36547
Sam Petry, R-412 (1987) P.O. Box 167 St. John, IN 46373	Frank W. Sutera, R-457 (1992) 5 Spencer Path St. Peters, MO 63376-2559	Howard J. Wunderlich, R-358 (1984) 308 Parkwood Street Ronkonkoma, NY 11779



ATTS NEWSLETTER

OCT - DEC 1994

87

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

BEST OFFER: Texas punchcard, unused - E. & A. Fecci, San Antonio, Texas; Ohio punchcards state-issued S3 - Morris 5 & 10 to \$1 stores - S.S. Kresge Co. Ohio. The Ohio cards have been punched. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

WANTED for my collection: IL provisionals L3, L6, L19, L36, L38, & L42. Please describe and price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

WILL TRADE: My "15" different tax tokens for your "15" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

FOR SALE: I have several TX R7, the Norman Brock wooden nickel, that are surplus to my needs. Will let them go for \$2.50 each, postpaid. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

WHERE IS YOUR ADVERTISEMENT? YOU CAN HAVE ONE HERE FOR NOTHING, UP TO ONE-EIGHTH OF A PAGE. YOU CAN EVEN HAVE SEVERAL SMALL ONES. JUST SEND THE AD TO THE EDITOR. IF YOU WANT IT TO BE FOR THE WHOLE YEAR, SAY SO. IF YOU'RE A MEMBER OF ATTS, IT DOESN'T HAVE TO BE ABOUT SALES TAX TOKENS.

**HAPPY HOLIDAYS
AND BEST WISHES
FOR THE NEW YEAR.
from THE EDITOR**

A QUICKIE NOTE FROM THE EDITOR: I've kept this issue very short. I want to try to keep the cost below the \$2 per issue that our dues permit. Also, I've not had time to prepare much of anything, what with preparing for and vacationing in Hawaii, writing a couple catalogs, writing an article for *TAMS*

Journal, a couple construction projects around the house, holiday shopping, teaching English to Koreans in three different classes every week, and miscellaneous other stuff. My advice: NEVER RETIRE. YOU END UP WITH TOO MUCH TO DO, AND YOU DON'T HAVE 8 TO 5 HOURS ANYMORE.

PRICES REALIZED

Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94140, auction 30, September 25, 1994

234. Sales Tax Tokens: 36 mixed VG-VF (\$15)
\$8

Charles E. Kirtley, P.O. Box 2273, Elizabeth City, NC 27906, ATCO sale 113, September 3, 1994

2026. IL, CHARLESTON. Tax Token ¼¢. RD,
BR. \$7

2261. KY, LOUISVILLE. Arctic Ice Co. 10. RD,
BR. \$5

Kirtley 113 continued

2704. SALES TAX TOKENS. 531, may be heavy
duplication. \$20

Charles E. Kirtley, P.O. Box 2273, Elizabeth City, NC, 27906, mail bid sale 115, November 15, 1994

783. TAX TOKEN GROUP. Lot of 19, 8 diff.
tokens, from AL, MS, MO, OK, WA. Also, 24 (2
diff.) Ohio Vendor's Receipts. \$1

NEW FINDS And Other Stuff

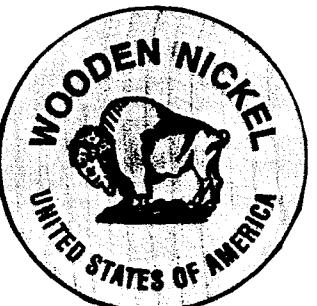
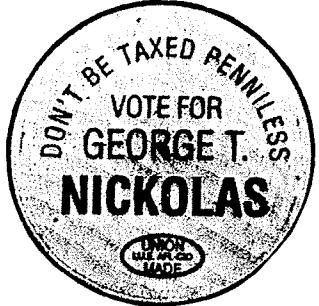
... Editor

Tax Tokens That Aren't

Here are a couple first cousins that Bob Schrader send in for pictures. The first one is the specimen I had commented on in the last *Newsletter* as have been seen in one of Slawsky's auctions. It is red printing on white cardboard, 29 mm.



The second is the usual 38 mm. wooden nickel, black printing.



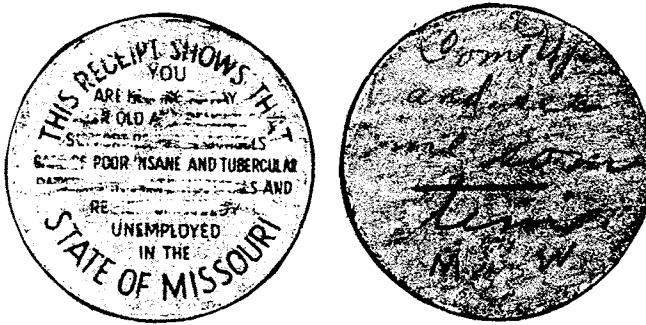
A Medal

Jerry Schaeper sent this photocopy to me. It's a badge with a nickel medal, purple ribbon, and thin metal top bar, from the 22nd Annual National Tax Association convention at the Saranac Inn, New York, in 1929.



Missouri

Tom Holifield sent these in for pictures. The first is one of the cs12s, but is scratched up slightly differently from the illustration on page 163 in the catalog. The second is another handwritten, not in the listing on page 185. It reads "Come Up and see me some time M. (sketch of woman) W." I'd say it's a spin-off from Mae West's fame.



WHAT I WANT FOR CHRISTMAS.

A Personal Note

. . . The Editor

I'm writing this as a "wish list" about what needs yet to be done for ATTS and sales tax tokens. I've written about these things before and will probably do so in the future because they are "work not yet done." I apologize for not putting in any pictures, because good articles usually include illustrations to keep people interested and aid in understanding what is being discussed - I just couldn't find any pictures that I thought would help that much, and this issue is already overcrowded.

Let me start by saying that I really do enjoy being the Editor, and have enjoyed it since I took the job 39 issues ago, counting this one. That has been a little less than ten years. I started with *Newsletter 49*, the April-June issue, 1985, and have been at it ever since.

At some point in time someone else is going to have to take over as Editor. I don't have any plans to quit, but eventually I'm going to disappear. I've thought about maybe quitting after *Newsletter 100*, which would be another 3 1/4 years after this issue. That'd be in early 1998, assuming I'm still alive and kicking by then. Not to worry, though. I'm not turning in my resignation. It's just that we have to face the inevitable that someday someone else has to do this.

Since I started, many members have come and gone, and one or two members who had dropped out have returned. A hard core has stuck with us since they joined in the early 70s, some years before my time. In the interim, others have joined and hung in there. The total membership has shrunk slightly, but we still remain around 120, plus or minus a little bit.

There haven't been many complaints, and everyone has been pretty cooperative. In fact, most of the members have been passive. That is, except for the annual dues payment we never hear from more than a very small percentage of the members, even with advertisements. I guess that's the nature of hobby organizations. For example, I doubt that the American Numismatic Association ever hears from most of its members. No news is good news, maybe.

Some organizations are exceptions, though. Many members of the Dedicated Wooden Money Collectors put out woods for the holidays and other events, and their newsletter is usually almost completely taken up with advertisements about the woods the members have available or are interested in. Of course, we can't really do that because no one is manufacturing sales tax tokens and there's not much to be gained by any anti-sales tax pinbacks or tokens except for occasional political or "good for" purposes.

To tell the truth, I'm a little surprised we don't see more "good for the sales tax" tokens, such as the New Mexico R1 Family Regent Drug (see Catalog Supplement Sheet No. 9), the Arizona R1 Dottie Dow (Supplement Sheet No. 10), or the Florida R1 James A. Boyd (Supplement Sheet No. 11). You'd think

there'd be a lot of merchants around the country who could see that as a sort of advertising gimmick or come-on, but it certainly hasn't caught on. Maybe competition is too tight and profit margins are too narrow. Also, I suspect that in many states the state law on sales taxes is interpreted to mean that the vendor cannot pay the sales tax for the buyer.

We've also accomplished a lot since ATTS was founded. I guess everyone knows that George Magee, Jr., got out the first couple listings of sales tax tokens before World War II, followed by several other listings. In 1977 Mike Pfefferkorn and Jerry Schimmel provided the first comprehensive catalog, which in my view has become a classic. I have a couple copies just because I think so highly of that effort. And Tim Davenport and I finally completed a more recent catalog, providing some new and some updated information.

One of the projects still on my list, if I can ever get around to it, is to write a history of ATTS itself. I have some of the early correspondence of Magee, Bates, Di Bella, Schimmel, Johnson, and others, which will be helpful, as will the back issues of the *Newsletter*. And I hope that some of the early members will provide additional information as well as the "profile" information I've been gradually including in the *Newsletter*. Anyhow, a history of the organization, including brief biographical notes about some of the pioneers, is a remaining big project to be accomplished.

Another project that I have on my list to be accomplished if I can ever get around to it is to try to dig up more information about the proposed federal issuances of two sales tax tokens ("coins") in the mid-30s. I've written about this several times previously. I haven't yet had time to get across the river to the central library in the District of Columbia, where they have on microfilm all the back issues of the half dozen newspapers that existed in DC at the time. I figure those papers will have quite a bit of information about the matter, aside from what we already know from other sources. There might even be an illustration of the proposed coins, although I'm not willing to bet on it. Knowing the federal government never throws away anything much, I still think that there are illustrations buried somewhere in the files of the National Archives or the Department of the Treasury or the Mint, but I've not been able to unearth them. But in

any event I would like to get out an ATTS booklet on this episode in our history.

Maybe one reason we are a small group is that there is not a continuing stream of newly created sales tax tokens. Unlike a lot of other token-collecting fields, ours is "closed" for all practical purposes. Sure, there are still new finds from time to time, and some unexplored areas. Once in a while something new shows up, such as the "good fors" I already mentioned. But there's no big crowd of people out across the country making new sales tax tokens for us to try to lay our hands on. Compare this to transportation tokens, the American Vecturist Association being the organization; their monthly newsletter always includes a page or so of new issues.

But it's encouraging to see that some of us are trying to encourage growth. There's a continuing interest in buying, selling, and trading, even though it's not always a big group and there's not a lot on the market in the miscellaneous auctions and mail bid sales. The thing, though, is that there are still pieces to be discovered or at least re-discovered. There has to be a critical mass of us who are interested. I try to put in Prices Realized for all the sales I know about so that ATTS members will have some sense of the volume of sales as well as the prices. And I strongly applaud those who are trying to expand this effort by become dealers or at least working hard to buy, sell, and trade in volume.

Maybe to some extent we are a different type of organization from many other groups of collectors. We are looking backward, in a sense, at the historical use, for a brief period of time in a few states, of a "pseudo-coin" for collecting a tax. Other token collectors also deal with history, of course, and articles in *TAMS Journal* typically have something to do with history. When you get right down to it, there aren't a heck of a lot of metal or plastic tokens that were specifically used to collect a tax, regardless of what tax it may have been. I recognize that there are some dog tax, occupation tax, and other such tokens around; they weren't and aren't used as "pseudo-coins" like sales tax tokens were, but rather are used as evidence that the tax has been paid by other means. There's just not a lot of "tax token" material, as we define it, out there in the world waiting to be collected. But still, we know that our field of interest started and stopped, occupying a very short time on the stage of history. The tokens themselves are interesting and

are the primary collectibles, but it's the history in back of them that is really important in the long run. That's my opinion, anyhow.

And therein lies one of our problems. Eventually I am going to run out of source material even though I have been pretty inventive about finding information for the *Newsletter*. I mentioned previously that one big remaining project is to write a history of ATTS, which probably could take up some pages in several issues aside from eventually being a separate booklet. And another big project to be in both the *Newsletter* and a separate booklet would be the history of the federal sales tax coins.

But beyond that, what else is there?

Here are some other major holes in our knowledge. *Newsletter* articles could come from any of these if the information were to be dug up by collectors. I am not in a good position to do much about most of these. If you want it to appear, you need to put some effort into it.

The one really big thing that needs doing is this. We have only barely tapped the wealth of information buried in local and regional newspapers from the time tax tokens were being introduced. Not every state actually used tokens, but quite a few of them debated it at the time a sales tax was being considered. Articles were written about experiences in other states, the debate in the state legislature, the introduction of the tax (and the tokens, if used), and so on. We still don't know information about who made the New Mexico tokens, for example; that could be found by some heavy digging in some of the newspapers in the state at the time. We don't know a lot about quantities, problems of distribution, and so on and on. Any one of you who is interested and has the time, and is willing to do the tedious searching involved, could hit the local library and tell them you are interested in looking at newspapers from about 1935 through 1939. If they don't have them on microfiche or microfilm, they can probably get them for you. Then it's a matter of sitting at a fiche or film reader and scanning column by column, page by page. A very tedious procedure, but doesn't have to be done all at once. (I discovered that old comic strips are kind of funny, too - Alley Oop was rather humorous.) Then get a paper copy of the article. It doesn't cost much, but to the extent we can afford it, ATTS can reimburse you for the cost of reproduction if you wish. I think newspa-

per articles is the one really great big area of information which we need. There were newspapers all over the place in those days - TV wasn't available. Taxes were (and still are) the subject of a lot of talk and argument at all levels. So there must be an enormous volume of local and regional interest material not yet unearthed.

Related to this is the matter of state archives. This is a more difficult task and has to be accomplished by members who live in the city of the state capitol, because that's where the archives are located. The archives should have records of the state departments of finance or taxation or whatever it was called, as well as the state legislature and legislative committees. There may even be microform copies of newspapers from around the state. Searching all this source material is also not for the faint-hearted or impatient, but my guess is that for quite a few of the states there is buried information. I haven't done this search for Virginia because I live 100 miles from Richmond. We didn't have a sales tax until several decades after the 1930s, so I'm not sure there is much information that would be of interest and therefore it is low on my list of priorities. But in other states, where the sales tax was initiated in the 1930s, there is likely to be more interesting information.

Another problem. Our new catalog includes a significant number of counterstamps on the Missouri milktops. I am of the opinion that there are still quite a few of them around, here and there, in the hands of various people who may not be "tax token collectors" but who have held on to them for other reasons. I don't suppose that the entire field could ever be completely covered, but I wish I were more confident that we have most of them. And, we didn't include the handwritten pieces other than make a list of them. I'm working on a supplement that would illustrate and number all of these we know about, and eventually that will appear in the *Newsletter*, I hope. But I still think there are a lot more of them out there with political and other messages on them. You who live in Missouri are the ones who will have to dig them out of the woodwork.

Dispensers. The catalog mentions one from Oklahoma; there must be others of these metal devices somewhere else in the state in antique shops. Were there any sorts of dispensers for metal, plastic, and fiber tokens in other states? The catalog mentions three different types of dispensers for the Ohio receipts

- were there others? I recently heard from an individual who lives over in Maryland that he (not a collector of sales tax tokens) and his wife were antiquing around in Ohio and saw some but didn't know what they were until he and I happened to get into a conversation about the Ohio receipts. How many cities, localities, towns, and villages are there in Ohio - the zip code directory lists around 1400 - there's probably at least a thousand antique dealers and more likely several thousand, to say nothing of flea markets - who's running around the state or even their local area looking for dispensers?

Tenino woods. I know of a hoard of them that I have been told are uncut and may include some we haven't heard of. They are not in the hands of a collector. I cannot get access to them, even for a look, or even to any specific information about them. I also know of a major collection of woods that I've been told includes quite a few of the Teninos, although the owner doesn't know exactly what and won't dig them out of the numerous albums and loan them - doesn't even respond to repeated inquiries. So I think it is best for us to assume there are Tenino sales tax tokens we don't know about, at least until someone can eventually fill in these two gaps. That assumes there aren't any other major accumulations around in someone's back room, also.

I'm not comfortable that we know all there is to know about boxes, wrappers, shipping containers, the accounting procedures used for state-issued tokens, and various other aspects of the process of distribution of tokens throughout the states involved. We probably will never know as much as we'd like because so much of it has long since disappeared. State archives would likely have some information about this, but it would probably not be thorough. The new catalog provided information on the boxes and wrappers we know about, but there's a lot of information yet to be reported.

And then there are the various specific pieces that are unaccounted for. Take a look in your catalog at the pieces listed as "lost," those for which we couldn't find a picture, and those for which the only illustration is a sketch. What has happened to the Washington gold patterns that were owned by Fouts? I've recently received a written comment from an individual who doesn't collect sales tax tokens, to the effect that the person who has them is known to him; he won't put the name in writing, though, and it is unlikely I'll ever

see him face-to-face. What has happened to the gold patterns from Missouri that were supposed to be passed down to Bates' grandchildren - doesn't anyone want to get serious about tracking down the grandchildren to find out what has happened? Who owns the other Missouri patterns for which we put in sketches? What about the two New Mexico plastics reported by Di Bella as SALES rather than SCHOOL - do they exist - did they ever exist? Who is the collector that owns Colorado L1? Where is the reported Colorado zinc with greek cross center hole? From which state was the Titone maverick - possibly New York but no one has researched it. And so on, and so on, and so on.

And another specific. Herrin. I wrote a booklet on this a couple years ago, summarizing everything I knew at the time. It includes enlargements of the 24 known dies, and a lot of technical data related thereto, as well as historical background and some speculation about this purported one (or is it two?) sales tax token. Since then I heard that there's some information supporting the suggestion that it/they really is/are counterfeits from an area of Illinois southeast of St. Louis, Missouri. Nothing more has been heard on the subject.

In summary, what I'm trying to tell you again and again is that there is still a lot of work to be done. I guess it depends on what kind of a collector you are. Some of us want to get ahold of the tokens themselves, perhaps just to collect them and/or make certain they don't get thrown away or lost. Some of us maybe want to make exhibits for shows. That's good - those who like to do that need to give sales tax tokens the publicity. And there are other things that collectors of tokens like to do - going to flea markets and shows and annual conventions, etc., buying/selling/trading, and so on, are all worthwhile enterprises.

But the bulk of work yet to be done is the harder part - digging up information that could be called "history." We put some history in the new catalog. What we really should have some day is a Volume II - History, that gets into details for each state that even talked about tokens, to say nothing about details for those states that actually issued them. It takes time, energy, attention, and maybe a few dollars depending on what is being done. None of it is easy. But the hobby isn't really contributing what it ought to contribute to our national history if we don't broaden our field of view.

ATTS SECRETARY & TREASURERS REPORT

FINAL REPORT FROM TIM DAVENPORT, 11-4-94

TREASURER'S REPORT

According to my records, detailed below, ATTS should have a balance of \$1244.79 as of October 15, 1994. According to the bank, the total should be \$1566.47. I have no idea how this discrepancy developed, I probably did some math wrong in 1993 and the error carried forward. The reason that I haven't been doing quarterly reports like I've supposed to this year is because I was aware that there was a bookkeeping blunder somewhere and couldn't find it and there is no easier form of procrastination than checkbook balancing.

Anyway, since the error is in ATTS' favor and since I've already invested many fruitless hours trying to find my mistake, I'm gonna surrender. On Nov. 4, 1994, the ATTS account in Corvallis, OR was closed and a cashier's check sent to ATTS President Richard Johnson. The amount forward is slightly higher than the \$1566.47 figure cited above to take into account interest paid for the Oct. 16 to Nov. 4 period.

DESCRIPTION	DEBITS	CREDITS	TOTAL
INITIAL BALANCE			\$1338.00
CK. 122 Stamps for mailing #82 (td)	\$57.74		\$1280.26
CK. 123 Printing of #82 (td)	\$80.03		\$1200.23
CK. 124: Catalog portion (mm)	\$24.27		\$1175.96
CK. 124: Newsletter portion (mm)	\$13.57		\$1162.39
CK. 124: Misc. expenses portion (mm)	\$62.99		\$1099.40
DEPOSIT 12/22/93: Dues portion		\$80.00	\$1179.40
DEPOSIT 12/22/93: Pubs. sold portion		\$11.00	\$1190.40
DEPOSIT 12/22/93: Tokens sold portion		\$2.50	\$1192.90
INTEREST: September 1993 pt. ii		\$0.78	\$1193.68
INTEREST: October 1993		\$3.17	\$1196.85
INTEREST: November 1993		\$3.25	\$1200.10
INTEREST: December 1993		\$2.84	\$1202.94
CK. 125: V O I D	xxxxx	xxxxx	\$1202.94
CK. 126: Newsletter #83 (mm)	\$276.51		\$926.43
INTEREST: January 1994		\$3.48	\$929.91
INTEREST: February 1994		\$2.55	\$932.46
INTEREST: March 1994		\$2.41	\$934.87
DEPOSIT 3/14/94: Dues portion		\$640.00	\$1574.87
DEPOSIT 3/14/94: Donation portion		\$90.00	\$1664.87
DEPOSIT 3/14/94: Pubs. sold portion		\$7.00	\$1671.87
INTEREST: April 1994		\$4.21	\$1676.08
INTEREST: May 1994		\$4.24	\$1680.32
INTEREST: June 1994		\$3.30	\$1683.62
CK. 127: Newsletter #84 & misc. (mm)	\$410.00		\$1273.62
INTEREST: July 1994		\$3.61	\$1277.23
INTEREST: August 1994		\$3.19	\$1280.42
DEPOSIT 8/4/94: Dues portion		\$127.00	\$1407.42
DEPOSIT 8/4/94: Pubs. sold portion		\$118.86	\$1526.28
CK. 128: Newsletter #85 (mm)	\$288.25		\$1238.03
INTEREST: September 1994		\$3.44	\$1241.47
INTEREST: October 1994		\$3.32	\$1244.79
ENDING BALANCE ACCORDING TO MY RECORDS			\$1244.79
ACTUAL ENDING BALANCE ACCORDING TO THE BANK AS OF 10/15/94			\$1566.47
MYSTERY DISCREPANCY IN ATTS' FAVOR			\$321.68

SECRETARY'S REPORT

Members joining since the last published report

number	first name	last name	address	city state zip
R-471	Thomas R.	Johnson	27 N 6th Street	Geneva, IL 60134
R-472	Bruce Robert	Greenberg	2237 E Toluca Drive	San Bernardino, CA 92404
R-373	Jeff	Quinn	14224 E Boston	Wichita, KS 67230 (Reinstatement)
R-474	Doug	West	P.O. Box 2	Claremore, OK 74018
R-475	Paul W.	Erb	7372 Eldorado Street	McLean, VA 22102
R-476	George	Nall, Jr.	846 Lakeside Drive	Bartlett, IL 60103
R-477	Jim W.	Semonchik	320 S River Street	Batavia, IL 60510
R-478	Oliver A.	Foss	8405 Temettate Drive	Santa Maria, CA 93454
R-479	Jo E.	Hoffman	910 Birch Court	Fort Lupton, CO 80621
R-480	C.A.	Bales	8766 Burton Street	St. Louis, MO 63114
R-481	John O.	Lampkin	66 Orchard Beach Road	North East, PA 16428
R-482	William D.	O'Brien	5 Helena Drive	Broad Brook, CT 06016
R-483	Michael S.	Macuga	P.O Box 227	Oakham, MA 01068
R-484	Denny	Polly	P.O. Box 49040	Blaine, MN 55449
R-485	Jack	Haroian	6 Eddy Street	Auburn, MA 01501
R-486	Clarence	Koch	709 N 10th Street	Perry, OK 73077
R-487	Lloyd	Deierling	P.O. Box 394	Moberly, MO 65270
L-488	John J.	Scroggin	P.O. Box 71721	Marietta, GA 30007
R-489	Teddy R.	Mullies	410 S. Forest	El Dorado Springs, MO 64744

Resignations from Membership

number	first name	last name	city state zip
R-337	James A.	McCarty	Slidell, LA 70461
R-465	F.R.	Granville	Costa Mesa, CA 92626

Drops for Non-Payment of Dues, 1994

number	first name	last name	city state zip
F-9	Elbert S.A.	Hubbard	San Jose, CA 95157
R-203	Larry	Warner	Harlington, TX 78550
R-274	Wilbur C.	Armstrong	Tullahoma, TN 37388
R-275	Keith	Cope	Panorama, CA 91402
R-417	Billy L.	Manning	Wichita, KS 67278
R-437	John	Bow	Nashville, TN 37202
R-441	William E.	Reneau	Shreveport, LA 71103
R-442	Troy	Edlund	Palatine, IL 60074
R-447	John E.	Ohlson, Jr.	Buffalo Grove, IL 60089
R-458	Eli J.	Harrah, Jr.	Fremont, NE 68025
R-461	Samuel J.	Gizzi	Ossining, NY 10562
R-462	Steve	Gray	Medina, TN 38355
R-471	Thomas R.	Johnson	Geneva, IL 60134

That just about wraps it up from this end. I apologize for the disasterously bad job that I have done for the organization over the last year. Thanks very much to Merlin Malehorn in particular for suffering through my inconsistencies without getting grumpy. God knows he had a right to be... Thanks also to those of you who sent a note saying hi. The sentiments were very nice. Happy collecting!

—Tim Davenport